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DEPT. OF POLITICAL SCIENCE UNIVERSITY OF TORONTO

SUNDRIES FILE

CANADA

DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH

FOR
INCOME WAR TAX
IN
CANADA
1932

And Income War Tax Collected Thereon

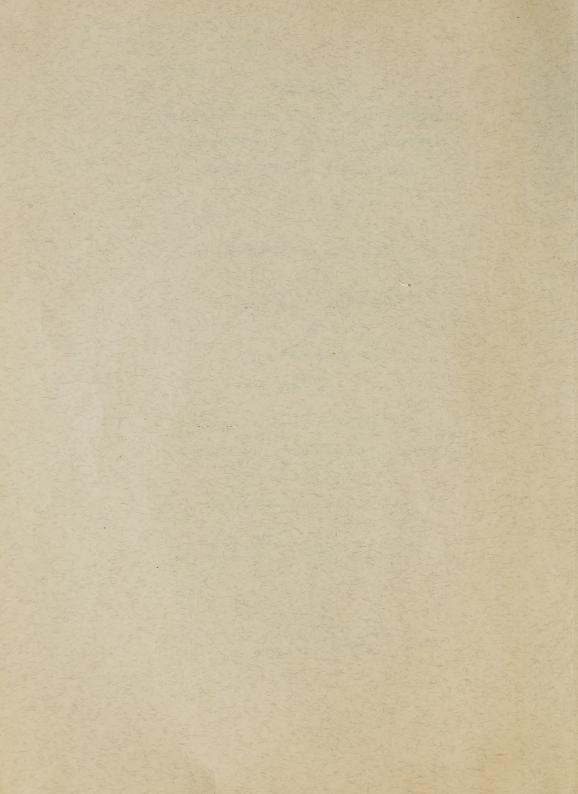
Classified by Provinces, by Size of Incomes and

by Occupations.

With Comparisons for Preceding Years.

Prepared from Information Supplied by the Income Tax Division, Department of National Revenue.

Published by Authority of the HON. H H. STEVENS, M. P., Minister of Trade and Commerce.



DOMINION BUREAU OF STATISTICS GENERAL STATISTICS BRANCH OTTAWA

Dominion Statistician: R. H. Coats, B.A., F.S.S. (Hon.), F.R.S.C. Chief, General Statistics Branch: S. A. Cudmore, M.A., F.S.S.

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In those countries where an income tax is a normal feature of the revenue system, the aggregates of the assessed income have long been considered as furnishing a guide both to the amount of the national income and to its distribution by classes and occupations of income tax payers. Thus most estimates of the total national income in the United Kingdom and the United States take as their starting point the amount of income coming under the observation of the income tax authorities.

In Canada the exemption limit for income tax purposes has been relatively high, being in the later years that are considered in this statement \$3,000 for married and \$1,500 for single persons, though in the session of 1932 the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons. This, however, did not apply to the income tax collected in the fiscal year 1932.

In the consideration of the following tables, it should be remembered that the bulk of the income tax is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year.

Thus the figures of income assessed for the fiscal year ended March 31, 1932 apply in the main to the calendar year 1930, the income tax due on these incomes being collected mainly in April, May and June of 1931. Similarly, the figures of income assessed in the fiscal year 1931 apply for the most part to incomes earned in the calendar year 1929, and so on.

The figures of table 1 show total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last twelve fiscal years, together with the amount received from such taxation.

Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,000,000 in the fiscal year ended 1931. Owing largely to the depression, the income assessed in 1932 showed a great decline to \$992,600,000, indicating a great contraction in both individual and corporate incomes in 1930 as compared with 1929. From table 2 it will be seen that the great bulk of the income assessed is found in the provinces of Ontario and Quebec. This may be partly due to the location of the head offices of most Canadian corporations in Montreal and Toronto. British Columbia ranks third in this comparison.

Table 3 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while table 4 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 5 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 6 and 7 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

I. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-32.

Note.- Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

		Incomes A	ssessed			
Fiscal	Ind	ividuals	Cor	porations	Total Amount	Income war tax paid to the Receiver-
Year	No.	Amount	No.	Amount		General
,		\$		\$	\$. \$
1921	190,561	_	3,696		912,410,429	46,381,824
1922	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925	225,514	701,892,820	6,236	297, 267, 428	999,160,248	56,248,043
1926	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927	116,029	465,689,900	5,777	278,494,991	744,184,891/	47,386,309
1928	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931???	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400

[/] In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1928-32.

Province		Amount	of Income Assess	sed	
TTOVINCE	1928	1929	1930	1931	1932
	\$	\$	\$	\$	\$
P.E.I.	1,906,145	2,201,506	2,293,916	2,238,000	1,981,321
N.S.	19,187,670	20,418,952	20,183,735	22,954,032	22,748,690
N.B.	15,855,847	16,638,582	16,743,421	17,441,133	15,941,318
Que.	247,108,323	342,206,962	402,108,906	374,899,266	234,313,011
Ont.	501,698,431	554,038,353	599,709,588	634,211,212	508,414,692
Man.	75,008,012	69,131,365	83,659,145	84,061,015	56,619,647
Sask.	39,130,763	45,770,126	42,729,044	38,709,748	24,279,759
Alta.	37,164,202	37,692,873	47,251,766	79,999,021	45,115,980
B.C.	103,587,321	106,218,237	109,367,418	115,849,332	82,033,481
Yukon	1,586,234	1,085,310	1,146,505	1,115,781	1,158,321

TOTALS......1,040,232,948 1,195,402,266 1,325,193,444 1,371,478,640 992,606,220

3. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1929-32.

1. INDIVIDUALS

	1. INDI	VIDUALS		
Calcoli	(a) Number of	of Taxpayers	1929	1930
Income Class	1929	1930	1931	1932
Under \$2,000	36,857	38,709	38,788	37,002
\$2,000 to \$3,000	22,374	20,090	20,885	19,595
\$3,000 to \$4,000	19,408	24,429	22,869	21,160
\$4,000 to \$5,000	15,049	17,468	17,909	16,555
\$5,000 to \$6,000	9,529	10,980	11,348	10,410
\$6,000 to \$7,000	6,833	7,349	7,483	6,839
\$7,000 to \$8,000	3,950	4,620	4,814	4,573
\$8,000 to \$9,000	2,785	3,313	3,449	3,238
\$9,000 to \$10,000	2,185	2,607	2,609	2,462
\$10,000 to \$15,000	5,520	6,575	6,825	5,901
\$15,000 to \$20,000	2,197	2,540	2,878	2,405
\$20,000 to \$25,000	1,027	1,181	1,314	1,123
\$25,000 to \$30,000	579	674	784	646
\$30,000 to \$50,000	847	1,016	1,045	_
\$30,000 to \$35,000	-		and a	491
\$35,000 to \$40,000				267
\$40,000 to \$45,000		· /	ware .	197
\$45,000 to \$50,000	-	***		143
\$50,000 and over	523	603	601	614
Totals	129,663	142,154	143,601	133,621
	(b) Amount of	of Taxes Paid		
	\$	\$	\$	40%
Under \$2,000	341,777	284,797	171,237	162,613
\$2,000 to \$3,000	719,631	290,052	316,458	291,274
\$3,000 to \$4,000	280,990	399,316	327,728	294,739
\$4,000 to \$5,000	386,046	402,594	437,407	375,629
\$5,000 to \$6,000	394,702	441,412	448,935	410,920
\$6,000 to \$7,000	770,420	596,835	478,985	434,007
\$7,000 to \$8,000	412,301	453,082	472,641	475,306
\$8,000 to \$9,000	416,031	470,636	484,866	466,442
\$9,000 to \$10,000	472,862	534,755	518,664	470,925
\$10,000 to \$15,000 \$15,000 to \$20,000	2,396,215	2,650,707 2,226,401	2,528,683	2,203,781
\$20,000 to \$25,000	1,964,324	1,937,343	2,386,232 2,071,218	1,955,947 1,727,028
\$25,000 to \$30,000	1,806,366 1,489,237	1,737,813	1,860,843	1,492,213
\$30,000 to \$50,000	3,925,527	4,486,976	4,277,731	191009 010
\$30,000 to \$35,000	-	191009010	19/01/9/02	1,507,718
\$35,000 to \$40,000	_		-	968,530
\$40,000 to \$45,000	was:	Miles 1		882,019
\$45,000 to \$50,000	-		- Marca	746,336
\$50,000 and over	9,328,921	10,571,399	10,131,844	10,269,892
Totals	25,105,350	27,484,118	26,913,472	25,135,319
Unclassified amounts	285,270	275,882	291,615	148,595
Totals	25,390,620	27,760,000	27,205,087	25,283,914
Refunds	597,222	522,497	580,906	511,068
Net Totals	24,793,398	27,237,503	26,624,181	24,772,846

3. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1929-32. Concl.

2. CORPORATIONS (a) Number of Taxpayers

Income Class	19 29	1930	1931	1932
\$2,000 to \$3,000	1,491	1,528	1,400	1,123
\$3,000 to \$4,000	695	781	723	555
\$4,000 to \$5,000	495	551	468	431
\$5,000 to \$6,000	370	440	426	343
\$6,000 to \$7,000	392	345	334	294
\$7,000 to \$8,000	244	274	249	222
\$8,000 to \$9,000	223	232	203	197
\$9,000 to \$10,000	193	222	168	140
\$10,000 to \$15,000	692	702	654	495
\$15,000 to \$20,000	39 0	441	438	354
\$20,000 to \$25,000	313	289	326	229
\$25,000 to \$30,000	222	238	254	176
\$30,000 to \$50,000	530	511	563	ero
\$30,000 to \$35,000	-	ems	more and a second	175
\$35,000 to \$40,000	-	-	***	119
\$40,000 to \$45,000	4180	min .	nime*	100
\$45,000 to \$50,000	040	160	west	80
\$50,000 and over	1,181	1,398	1,393	971
Totals	7,438/1	7,957/2	7,603/3	6,010/4

	(b) Amount o	of Taxes Paid		
	\$	\$	\$	\$
\$2,000 to \$3,000	122,492	76,349	66,338	54,297
\$3,000 to \$4,000	100,149	119,366	98,914	91,214
\$4,000 to \$5,000	115,460	132,597	111,442	122,421
\$5,000 to \$6,000	115,179	142,324	146,851	145,178
\$6,000 to \$7,000	217,825	140,715	142,237	147,203
\$7,000 to \$8,000	129,723	142,926	123,619	135,742
\$8,000 to \$9,000	125,741	150,951	137,066	143,269
\$9,000 to \$10,000	122,736	160,785	125,480	112,685
\$10,000 to \$15,000	659,128	621,296	587,729	550,720
\$15,000 to \$20,000	515,068	590,491	567,087	531,830
\$20,000 to \$25,000	605,628	494,263	597,828	496,928
\$25,000 to \$30,000	478,418	533,373	550,948	457,202
\$30,000 to \$50,000	1,672,228	1,551,375	1,802,322	
\$30,000 to \$35,000	***	900		555,401
\$35,000 to \$40,000	-	ana .	ent	457,740
\$40,000 to \$45,000			***	446,056
\$45,000 to \$50,000	-	***		405,241
\$50,000 and over	30,410,897	37,244,203	39,370,016	31,868,113
Totals	35,408,679/1	42,117,562/2	44,440,244/3	36,704,293/4
Unclassified amounts	263,664	332,519	471,429	200,755
Totals	35,672,344	42,450,081	44,911,673	36,971,048
Refunds	1,043,469	666,857	487,832	489,494
Net Totals	34,628,875	41,783,224	44,423,841	36,481,554

^{/1} Totals include 7 corporations paying \$18,007 in taxation.
/2 " " 5 " " \$16,548 " "
/3 " " 4 " " \$12,367 " "
/4 " " 6 " " \$3,053 " "

4. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1929-32.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1929	1930	1931	1932
Agrarians Professionals Employees Merchants, retail Merchants, wholesale Manufacturers Natural resources Financial Personal Corporations Family Corporations	3,111 6,771 87,469 9,229 1,411 1,001 171 8,645 644 2,247	2,626 7,439 95,328 11,117 1,500 1,140 243 9,534 912 3,129	2,276 7,448 99,658 10,174 1,563 947 174 9,278 597 3,235	653 6,512 96,272 7,314 987 823 147 9,718 568 2,626
All others Totals	129,663	9,186	8,251	8,001

(b) Amount of Taxes Paid

Classes	1929	1930	1931	1932
angeng anadosp granos. Annesso de	\$	\$	\$	\$
Agrarians	154,733	123,909	131,910	36,379
Professionals	1,621,398	1,716,675	1,913,761	1,893,161
Employees	7,838,590	8,336,416	8,717,015	8,355,336
Merchants, retail	1,217,292	1,248,277	1,196,920	830,524
Merchants, wholesale	481,835	464,726	454,540	271,459
Manufacturers	245,454	263,525	225,135	162,354
Natural resources	47,949	79,677	57,942	21,331
Financial	6,085,230	7,084,327	6,641,080	5,874,722
Personal Corporations	3,523,192	3,614,204	3,114,145	3,082,674
Family Corporations	1,269,858	1,881,138	1,953,544	1,993,797
All others	2,619,819	2,671,243	2,507,479	2,613,581
Unclassified	285,270	275,882	291,616	148,596
Totals	25,390,620	27,759,999	27,205,087	25,283,914
Refunds	597,222	522,497	580,906	511,068
Net Totals	24,793,398	27,237,502	26,624,181	24,772,846

4. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1929-32. - Concluded

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1929	1930	1931	1932
Agrarians	. 83	111	88	39
Merchants, retail	1,478	1,551	1,349	1,044
Merchants, wholesale	1,019	1,071	958	640
Manufacturers	2,427	2,502	2,475	1,803
Natural resources	244	309	295	143
Financial	886	1,021	1,134	1,050
Transportation and Public				
Utilities	386	358	345	312
All others	915	1,034	959	979
Totals	7,438	7,957	7,603	6,010

(b) Amount of Taxes Paid

				Andrew Street, Street, St. St. Street, St.
Classes	1929	1930	1931	1932
<mark>naganan ugu naga naga naga naga naga nag</mark>	\$	\$	\$,	\$
Agrarians	50,418	58,028	56,404	19,088
Merchants, retail	2,546,367	2,836,933	2,798,156	2,241,079
Merchants, wholesale	2,637,469	2,981,802	2,975,641	1,499,306
Manufacturers	17,121,952	19,885,735	21,988,645	17,692,605
Natural resources	2,656,326	3,617,300	4,211,330	2,872,504
Financial	3,052,120	3,960,486	4,261,232	4,830,390
Transportation and Public				
Utilities	5,380,264	6,686,498	6,192,278	4,769,437
All others	1,963,764	2,090,779	1,956,557	2,779,884
Unclassified	263,664	332,520	471,430	266,755
Totals	35,672,344	42,450,081	44,911,673	36,971,048
Refunds	1,043,469	666,857	487,832	489,494
Net Totals	34,628,875	41,783,224	.44,423,841	36,481,554
Grand Totals, Individuals and Corporations	59,422,273	69,020,726	71,048,022	61,254,400

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1929-52. n)

1. INDIVIDUALS

(a) Number of Taxpayers

No. Per cent No.S. 5,695 2,885 No.S. 2,695 2,885 No.S. 2,695 2,097 Cuebec. 28,913 22,350 Ontario 55,745 42,990 Manitoba 10,174 7,885 Saskatchewan 7,799 6,01 Alberta 8,221 6,34 Bo.C. 11,732 9,05 Yukon 534 2,26						
2,695 2,695 2,693 28,918 55,745 10,174 7,799 11,732	cent No.	Per cent	No。	Per cent	No。	Per cent
2,693 28,918 28,918 10,174 7,799 11,732	,28 406	62°	490	.34	363	.27
28,882 28,916 55,745 10,174 7,799 11,752		2,60	5,462	2,41	5,589	cv2
28,918 55,745 10,174 7,799 8,221 11,752		1 1 . 94	2,822	1.97	2,668	2,00
55,745 10,174 7,799 8,221 11,752		21,85	30,211	21.04	29,368	6.6
10,174 7,799 8,221 11,752		44.31	64,713	45.06	60,358	45,18
7,799 8,221 11,722 554		7.96	10,764	7,50	10,007	
8,821 11,732 334		5,76	7,544	5,25	5,479	
11,752 554 fice		6.26	8,956	6.24	7,807	
fice - 554	05 12,545	8.82	14,279	9.94	15,658	
Head Office	.26 298	.21	360	ిసిప	. 324	. 24
	1	1	.1	9	1	ŧ
Totals 129,665 100.00	00 142,154	100°00	143,601	100,00	155,621	100,00
	(b) Amo	Amount of Taxes	Collected		, ,	•
		and the first three days and restrict to the special state of the second state of the	Air vid mindpublices and the statement provings a statement plant and design	Appril County, . Minne Charage angue approach as the character		

Protring	1929	59	1930	20	1931	27	1932	52
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	€\$-	and the second s	-CO-		*6 0*		60	
Pc E. L.	26,085	0.11	30,635	0118	50,649	0115	29, 509	0119
N.S.	550,181	1,53	365,265	1,541	364,143	1,368	400,802	1,618
N.B.	290,947	1.17	541,533	1,255	353,877	1,529	515,512	1,265
Quebec	8,718,645	35,17	9,744,344	55,776	9,466,029	55,554	8,735,717	55,263
Ontario	11,532,218	46.51	12,352,236	45,276	11,993,948	45,049	11,575,632	46.728
Manitoba	1,316,499	5, 31	1,490,983	5,474	1,397,110	5.248	1,025,787	4.141
Saskatchewan	467,950	1.89	518,575	1,904	438,677	1.648	255,187	1.030
Alberta	731,457	2°32	911,074	3,345	1,001,748	5,762	852,471	5,360
B, C.	1,369,837	5,53	1,498,887	5,503	1,571,002	5.901	1,596,570	6,445
Tukon	9,579	20° .	2,922	0011	6,200	0023	7,306	020°
Head Office	emmeng		1,248	000°	798	200°	. 553	°005
Totals	24,793,398	100°00	27,237,502	100,000	26,624,181	100,000	24,772,846	100,000

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PER-CENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1929-32, - Cont'd.

2. CORPORATIONS

(a) Number of Taxpayers

	1929	o.	1930	02	1931	51	19	1932
Province	No。	Per cent	No	Per cent	No	Per cent	No	Per cent
PoEoIo	51	69°	47	.59	54	. 77	43	. 77
N. S.	240	5,25	257	3,23	267	2,51	240	2,99
N. B.	218	2,93	230	2,89	222	2,92	190	5,16
Onepec	1,644	22,10	1,569	19,72		20,05	1,200	19,97
Ontario	3,280	44.10	5,497	45.94	5,317	45,63	2,529	42,08
Manitoba	209	8,16	619	7.78	625	8,22	451	7,50
Saskatchewan	543	4.61	422	5,30	505	4.01	273	4,55
Alberta	255	5,43	446	5.61	458	6.02	362	6,03
British Columbia	793	10,66	865	10,88	827	10,88	716	11,91
Yukon	7	60°	ro	90°	4	0.05	9	010
Head Office	8	ı	1	1	1	ŧ	1	
Totals	7,438	100°00	7,957	100.00	7,603	100,00	0,010	100,00
								and the state of t

(b) Amount of Taxes Collected

	1929	6	19	1930	1931	21	1932	25
Province	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	•••		co-		€		•	
PoEcIo	12,569	°.04	14,544	000	15,022	203	11, 421	0.87
N. S.	265,169	920	281,948	290	301,866	800	455,034	7.187
N. B.	262,739	92°	270,645	. 65	259,070		217,540	595
Quebec	103,	52,06	15,564,050	52.47	15,621,542	30,67	935	32,716
Ontario	17,158,014	49,55	20, 796, 397	49,76	22,719,923	51,14	18,692,674	57 240
Manitcha	956,	565	2,216,786	5,31	2,140,661	4,82	206	5.507
Saskatchewan	426,544	7.23	518,830	H 255	494,277		148	406
Alberta	674,149	1,95	1,089,905	20,61	1.514.295	20.96	7.021.577	2,800
British Columbia	2,755,366	7,95	2,996,762	7.17	5,535,452	7,96	807	7,695
Yukon	18,654	05	16,935	\$0°	12,834	2000	3,053	000
Head Office	· •		16,422	200	8,899	.000	5,007	0014
Totals	34,629,875	100.00	41,785,224	100 00	44,425,841	100.00	36,431,554	100,000

NDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1929-32, -Concl. 50

5. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

1		1											2		-	10	840	,
52	Per cent	. 29	2.74	2,05	21,89	45,03	7,49	4.12	5,86	10,29	. 24		and the second s	100.00				22
1932	No.	406	5,829	2,858	30,568	62,887	10,458	5,752	8,169	14,374	250	1		139,631				1932
15	Per cent	.36	2,47	2,01	20,99	44.99	7,53	5,19	6,23	9,99	.24			100°00				H
1921	No.	544	5,729	3,044	51,735	68,030	11,389	7,849	9,414	15,106	364			151,204		Colloated	00000	1921
03	Per cent	02°	2,63	1.99	21,74	44.30	7,95	5.74	6.22	8,93	. 20	1	And the supplementary is a supplementary and the supplementary of the su	100.00		FOYOR	2000	0
1930	No.	453	5,946	2,989	52,630	66,501	11,931	8,609	9, 239	13,410	202	1		150,111	der seinen stellengeglich speptinische die so sätern er der norden einde kannt kennediensa.	(h) Amoinnt of		1930
o	Per cent	020	2.87	2,12	22,29	43,05	7,86	5.94	6,13	9,14	. 25			100,00	e derstalle kan eine Leise und der der der der der der der der der de			O
1929	No。	418	5,933	2,900	30,562	59,022	10,731	8,142	8,476	12,525	341	1		157,101				1929
	Province	P。E。I。	N. D.	N. B.	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Head Office		Totals				

	1929	53	1930	20	1921	27	1932	32
Province	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	€ \$		*€		**		40-	
P. E. I.	58,654	200	45,178	. 200°	45,671	90°	40,930	290°
N. D.	593, 349	1,00	647,213	.94	666,009	26.		1,361
N. B.	552,686	0.93	611,978	. 68°	612,947	. 98°	530,852	7989
Quebec	19,822,209	55,56	25,308,394	55,77	25,037,571	52,50	3710	55,746
Ontario	28,690,232	48,28	55,128,655	48.00	54,715,871	48,86	368	49,415
Manitoba	5,272,606	5,51	8,707,769	5.37	5,537,771	4.98	2,232,349	5.644
Saskatchewan	894,494	1,51	1,037,406	1,50	952,954	1,31	405,481	659
Alberta	1,405,606	2,36	2,000,979	2,90	2,316,043	3,26	1.853,848	5.026
British Columbia	4,1	6.93	4,495,649	6,51	5,106,454	7,19	4,405,853	7,189
Yukon	283	°05	19,857	° 03	19,034	0.03	10,359	210°
Head Office	1	1	17,670	000	9,697	TO°	5,560	600°
Totals	59,422,272	100.00	69,020,726	100,00	71,048,022	100,00	61,254,400	100,000
etwellerigheiden webenegen aben demilieriere der erter erter bemilieriere	An experimental control of the contr	The second secon	And the control of the China of	The state of the s	the state of the s	Character by Confession of the Confession of Seas State or Special State of Seas Seas Seas Seas Seas Seas Seas Seas	The same of the sa	The second secon

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1931-32, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES.

1. INDIVIDUALS

														- 11	_														
0 to	Amount	1,302	15,104	8,282	106,366	194,925	29,467	13,533	22,401	42,428	199	454,007	The state of the s	00 to	Amount.			4,495	39,241	11,418	548,214	801,670	97,465	24,495	61,996	158,054	7	1.727.028	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
6,000 +	NO°	23	215	162	1,629	5,031	, 500	208	342	625	4	6,839		20,000	NO. A			63	26	10	362	526	73	20	23	70		1.125	- 9-1-6-
0 to	AMOUNT	1,607	14,043	8,110	105,181	184,382	24,418	13,741	21,444	39,296	698	410,920		00 to	Amount.	* (\$	ŷ:	5,583	47,834	31,290	550,453	943,584	125,171	52,651	65,122	156,259		1.955.947	, ,
5,000 to	NO.	45	356	231	2,397	4,757	686	503	518	106	16	10,410		15,000 to	No. No.			ro.	58	38	675	1,169	171	67	77	150	9	2,405 1	
0 to	o line	1,116	12,396	7,881	92,925	165,665	26,583	10,259	20,505	56,840	629	375,629		10,000 to	Amount	€.	>	6,556	52,616	38,875	649,050	985,827	134,447	38,748	94,632	201,896	2,084	2,205,781	,
4,000 to 5,000	PAC O	51	532	286	5,493	7,732	1,219	655	606	1,560	13	16,555		10,00	No.		1	13	149	121	1,704	2,712	292	117	221	468		5,901 2	Marian and the same of the sam
0 to	o line	572	10,411	5,090	75,820	128,899	18,726	9,766	17,460	29,222	773	294,739) to	Amount	€:	 	7.9867	12,130	8,279	122,068	205,876	25,036	12,274	21,864	50,431	7	470,925	
5,000 to 4,000	000	57	708	468	4,600	10,005	1,531	269	1,125	2,015	48	21,160		9,000 to	No		r	11	70	48	596	1,119	189	81	104	244	ì	2,462	and the second s
o to	4	573	6,377	4,503	62,376	128,363	22,173	12,944	20,922	21,051	1,992	291,274		2 20 20 20 20 20 20 20 20 20 20 20 20 20	Amount	€9	5	27002	12,515	8,794	124,478	207,868	28,951	11,570	21,731	48,023	+	466,442	- Santhannahar agent and
2,000 to 3,000 No. Amo		23	461	262	4,081	8,829	1,470	863	1,305	2,050	130	19,595		8,000 to 9,000	No。		66	18	n (0	1.9	828	7.9465	220	108 108	142	293	9	8,238	The spinished was specially
Under 2,000	€G-	475	3,406	2,191	36,292	64,877	12,985	8,422	12,595	19,971	299	162,613		0 0	Amount	43	6000		12,902	6/26/2	124,443	212,799	28,855	11,643	27,074	46,342	502	475,306	Mary Constitution of the C
No. 2		36	786	654	6,875	15,876	3,149	1,982	2,743	4,746	100	57,002	1	8,000	No。		10	27.	100	מ מ	1,179	7.60.4	800	157	216	305	ಬ	4,573	allian and alliant and all all and an annual
Province		P. H. I.	N. N.	N, B,	Quebec	Untario	Manitoba	Saskatchewan	Alberta	Be, Ce	Yukon	Totals		Province			1 to 0	N	S C	No Do	Luebec .	Untario	Man Loopa	Saskarchewan	Alberta	ь. С.	Yukon	Totals	The state of the s

+ Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING MUIDER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR 5

L. INDIVIDUALS - Con.

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£	255	25,000 to	200	30,000 to	35,000	00 to	40,000 to		45,000 to	
Frovince	No	50,000 Amount	No.	S,000	40,000 Mo.	mount	45,U	nt. N	50,000	42
				The state of the s	The same of the sa	1		1	and the same	
		%		:0 :		%		in-		
P.E.I.	1	1	1	1	1	ì	1	wheat	2	
N _o S _o	10	24,554	0	50,501		20,545	1	+		
N, B	ω	19,006	9	16,739	3 4	22,055	1	7	+ -	
Quebec	213	502,755	189	548,317	121	582,774	689	365,912 7	78 562,886	9
Ontario	291	675,362	221	668,277	101	414,640			55 327, 360	0
Manitoba	22	69,098	22	81,718	6	51,219	∞		4 17,556	9
Saskatchewan	ග	18,715	9	17,480		22,385	1	7	1	
Alberta	20	55,313	14	46,605	2	18,488		26,723	+ -	
British Columbia	56	127,632	12	98,081	14	56,424	12	57,009	6 58,534	4
Yukon	1	1	1	100		-	-		***	
Totals	646	1,492,213	491	1,507,718	3 267	968,530	197	882,019 143	3 746,336	9
		000								
Province	ੱ ਲੋ :	and over		TOTALS		UNCLASSIFIE	SIFIED	TO	TOTALS	
	No.	Amount		No.	Amount	Amount	unt	No.	Amount	دد
		***			***	#0;=			€	
PoEcIo	1	1		363	28,625	-	1,352	363	29,977	977
N. S.	9	86,009		5,589	401,363	. 03	725	5,589	404,088	083
N. B.	10	114,129		2,663	314,521	1, 1,	1,839	2,663	516,360	260
Chebec	243	4,139,765			8,897,073		400	29, 368	8,943,473	473
Ontario	289	5,049,926			11,757,832		761	60,358	11,817,593	593
Manitoba	13	216,206			1,032,718		280	10,007	1,037,	998
Saskatchewan	1	+		5,479	258,625		844	5,479	259,469	469
Alberta	17	288,758		7,807	844,684	1,	050	7,807	845,734	734
British Columbia	20	375,099		13,658	1,592,571	28, 792	792	15,658	1,621,363	263
Yukon				524	7,306	-		524		7,506
Head Office	90	described the second se		-	case	-	553	-		553
Gross Total Deductions	614	10,269,892		155,621	25,135,318	148, 596	596	133,621	25,235,914	914
Net Total								155,621	24,772,846	846
- contribution to contribution contribution (contribution) deposit and contribution contribution contribution (contribution) contribution (con	The second of th	Market of the same of the part of the safety of the same of the sa	about more dynamically prove to	And the second is a state of the state of th	And the second s	Application of an other transfer from the magnitude of the second	the same and the same trans	Square of starting defined the distance secretarily as a glomatigate in the different		training a spirit amount of the first of

/ Classes grouped to conceal net income and identity of taxpayers.

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Province	0,2	2,000	3,000	90	4,000	000	ານ	5,000	.0	000,9	7,9(000
	No	Amount	No°	Amount	No	Amount	No	Amount	No.	Amount	No.	Amount
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To E.	Ī	1	13	762	7	892	20	1,262	ω	5,570	1	7
N. N.	1	1	51	2,517	27	5,041	32	9,003	17	6,745	72	5,922
N. B.	1	1	57	2,319	28	5,691	15	2,190	12	3,545	4	2,073
Quebec	1	1	121	5,756	55	10,685	40	12,826	69	52,528	73	41,723
Ontario	1	1	392	18,342	220	55,825	171	44,109	137	52,758	100	46,297
Manitoba	1	1	96	4,588	45	6,199	22	12,684	22	11,706	200	15,811
Saskatchewan	1	1	66	4,798	42	7,397	34	9,524	12	5,147	14	6,586
Alberta	1	1	96	6,051	29	966,9	26	9,533	22	11,552	18	8,735
British Columbia	1	1	183	9,164	90	14,490	73	20,290	28	18,027	45	22,258
Yukon	i	1	1	+	1	+	1	+	ı	-	1	1
Gross Total	1	4	1,123	54,297	555	91,214	431	122,421	545	145,178	294	147,203
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	7,0	00 to	8,000 to	o to	0,6	9,000 to	10,	10,000 to	15,	15,000 to	20,	20,000 to
Province	ω,	8,000	000 6	00	10	10,000	15	15,000	20	20,000	25	000
	NO°	Amount	NO.	Amount	NO.	Amount	NO°	Amount	NO	AMOUNT	NO.	AlliCult
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D, E. T.	1	+	ł	7	ro	6,341	1	+	1	i	ł	1
	2	4.054	4	2,643	t	1	29	55,187	14	19,583	ಬ	9,838
	00	4,887	00	5,552	60	2,079	14	14,136	10	16,427		7,362
Onebec	53	37,158	49	40,469	22	50,885	90	99,418	66	145,030		127,114
Ontario	80	49,565	79	48,623	28	42,992	242	260,271	138	210,349		215,061
Manitons	74	7,814	16	12,020	14	10,235	37	40,696	21	32,016		35,752
Sacketchewer	1 60	2,876	2	5,116	4	2,938	14	15,795	ග	13,927		19,873
A Transfer	2	11,292	0	6,654	00	5,552	28	30,576	18	25,856		25,557
British Columbia	27	18,096	25	22,192	15	11,665	41	56,641	45	68,642	17	46,371
Yukon	è	1	1	1	1	1	1	1	and o		1	
Gross Total	222	135,742	197	145,269	140	112,685	495	550,720	254	551,830	229	496,928
	manufacture waste orders deliber							T C				

/ Classes ground to conceal net income and identity of taxpayers.

STATEMENT SHOVING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1931-32, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVENCES - Contid. 9

2. CORPORATIONS - Con.

use democratic all subject of province to contract the contract of the contrac	25.	25,000 to	30.0	00 to	35.0	35.000 to	40 (000 +0	45.0	45 000 +0
Province	30	30,000	55,	35,000	40,000	000	45	45,000	50,000	000
	No。	Amount	No。	Amount	No.	Amount	No。	Amount	No	Amount
		*€ \$-		-63-	1 2 2	·		-63-		₩.
PoELTo	1	1	ŧ	+	1	1	.1	ł	1	ī
N _o M _o	00	21,809	-1	+		10,989	വ	25,271		7
N. B.	04	7,801	4	12,190	603	10,941	9	52,001	1	`*
Onebec Onebec	51.	131,144	47	167,307	36	158,536	1	69,034	26	135,055
Ontario	87	188,652	84	245,470	48	188,806	48	193,825	02 02	181,061
Manitoba	13	55,641	12	41,425	10	33,532	11	45,732	∞	51,356
Saska tchewan	04	8,011	2	24,656	10	10,182	203	12,148) I	311611
Alberta	വ	13,737	11	51,549	1	7	4	19,323	574	9,575
British Columbia	122	52,407	<u>ග</u>	32,824	16	64,754	10	50,722	10	50,254
Yukon	1	ener energy and the second sec	1	1	1		Ī	\ I	1	
Gross Total	176	457,202	175	555,401	119	457,740	100	446,056	80	405,241
	50	50,000								
Province	and	and over /		TOTALS		UNCLASSIFIED	TED	TOTALS	S	
	No。	Amount	No		Amount	Amount		No。	Amount	
		*			40	₩	Agendation for the Agendance of the Comments o		40	
PoEoIo	1	1		45	12,627	292		4.3	12 919	O
N. S.	222	281,529			458,152	4.848		240	449 980	a C
N. B.	122	94,045			222,237	777		061	223,008) m
Quebec	272	10,746,500	1,200	11,	968,968	58,768			12,027,736) (0
Unterio	909	16,777,954		18,	799,957	113,645		2,529	18,913,602	. ^>
Manitoba	48	828,991		L,	210,199	2,750			1,212,949	0
Saskatchewan	10	.115,040			265,795	620		273	264,413	2
Alberta	41	796,145		-	028,621	5,865		562	1,034,486	10
British Columbia	09	2,217,909		716 2,7	756,706	74,189		716	2,830,895	10
Yukon	1	1		9	3,0534	1		9	3,052	2
Head Office	1	+	1		-	5,007		1	5,007	7
Gross Total Deductions	971	51,868,113	6,010		36,704,293	266,755		6,010	36,971,048	
									402,434	44
Net Total								6,010	36,481,554	e-H
	The state of the s		And the state of t	Martin Control of the	Salar Statement Committee	Section of the special party of the second	and the confirmation of the first designation of	Service and a service of the service	The state of the s	

grouped to conceal net income and identity of taxpayers. Classes

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STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX

ACT, 1917, DURING THE FISCAL YEAR 1931-32, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES

1. INDIVIDUALS

	-	and other designation of the same of	Average and a supplementary of the supplementary of	A settlement of the region of the settlement of	and the second of the state of the state of the state of the second or the state of the second of th	Processors, com- Special Speci	and the same of th	ar mana estantista comanda estantista estant	and the second second second second	and the state of t
	AGI	AGRARIANS	PROFE	PROFESSIONALS	EMPL	EMPLOYEES	WERCHAN	WERCHANTS-RETAIL	MERCHANT	MERCHANTS-WHOLESALE
rrovince	No。	Amount	Noo	Amount	No。	Amount	No	Amount	No.	Amount
		₩.		₩		€		4	medifica confirma del mangio mangio confirma del mangio confirma d	
P, E, I,	14	1,413	27	7,191	167	5,103	43	2,716	6	2,511
N. S.	2	164	201	32,400	2,112	100,877	405	52,840	41	21,638
N. B.	9	46	158	10,224	1,782	130,231	268	21,304	6	823
Quebec	15	989	1,239	544,914	21,177	2,797,605	157	235,025	184	94,047
Ontario	161	8,775	2,978	1,008,547	45,268	3,973,772	3,460	369, 796	527	120,867
Manitoba	27	1,359	507	600,19	7,907	516,528	420	27,231	70	5,438
Saskatchewan	144	5,435	285	20,288	4,140	115,659	439	24,146	ಬ	703
Alberta	227	15,948	282	120,253	5,879	278,101	568	68,291	. 35	3,514
B. C.	52	2,250	019	87,972	9,558	431,351	522	48,651	107	22,118
Yukon	1	000	ಬ	263	282	6,109	21	524	1	
Gross Total	653	36,379	6,512	1,895,161	96,272	8, 355, 336	7,314	830,524	987	15 654,173
										-
Province	MANUFA	FACTURES	NATURAL	NATURAL RESOURCES	FINANCIAL	CIAL	TRANSPO	TRANSPORTATION & PUBLIC UTILITIES	PERSONA	PERSONAL CORPORATIONS
	No。	Amount	No。	Amount	No。	Amount	No	Amount	No.	Amount
		*		* ***		€4}=		€		*
P.E.I.	1	1	1	+	1	7	1	1	1	1
N. S.	18	1,743	15	1,885	28	59,807	i	1	21	24,606
N. B.	63	775	23	259	20	22,944	ı	i	325	47,366
Quebec	236	76,121	24	4,640	5,056	2,748,807	1	1	96	1,164,025
Ontario	450	58,755	44	7,343	4,782	2,290,267	t	1	205	1,605,450
Manitoba	50	5,474	1	1	186	98,650	ł	ŧ	80	102,966
Saskatchewan	0)	586	04	246	152	19,761	1	ť	12	1,436
Alberta	20	14,335	04	768	126	161,958	1	1	26	52,020
B. C.	28	6,565	52	6,017	1,378	472,528	t.	, I	75	84,805
Yukon	1	1	63	173		+	entero anti-conformati con		Commission of the Commission o	and the second
Gross Total	823	162,354	147	21,331	9,718	5,874,722	1	ı	568	5,082,674

, Classas grouped to conceel identity of taxpayer.

STRIBBENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TRXPAYERS AND ABOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1931-32, GLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Contid. 2

1. INDIVIDUALS - Con.

				THE RESIDENCE OF THE PROPERTY OF THE PARTY O	The state of the s	The fact the second living and the second li	A CONTRACTOR OF THE PROPERTY O		-
Province	FCORP	FAMILY CORPORATIONS	AI	ALL OTHERS	UNCLASSIFIED	IED	TOT	TOTALS	
	No。	Amount	No	Amount	Amount		No	Amount	
		:03:		€ 0=	•			**	1
P.E.I.	. 25	6,334	68		1,352		363	29,977	
N. S.	104	58,703	527	7 66,700			5,589	404,088	
N. B.	88	45,616	299				2,668	516,360	
Quebec	257	416,811	1,947	ω.			29, 368	8,945,475	
Ontario	1,131	968,520	3,352	1,	59,761		60,358	11,817,593	
Manitoba	. 223	103,294	558				10,007	1,037,998	
Saskatchewan	121	56,129	168	3 54,238			5,479	259,469	
Alberta	155	59,637	356		1,050		7,807	845,734	
British Columbia	522	298,753	713	-			15,658	1,621,365	
Yukon	- \$. 1	13	1.58	. !		524	7,306	
Head Office	1	1	.i	1	553		1	553	
Gross Total Deductions	2,626	1,995,797	8,001	2,613,581	148,596		135,621	25,283,914	- 16
Net Total							133,621	24,772,846	S -
			2. CORP	CORPORATIONS			kontanovitja ustramje vojaju dajatnja mje voje v sa va		1
	RAR		PROFESSIONALS	MPL		RETAIL	MERCHAN	WERCHANT-WHOLESALE	•
Frovince	No. Amount	t No.	Amount	No. Amount	No.	Amount	No。	Amount	į
	(()	€9:		€		€ \$-	
P.E.I.	8 1,174	l eeti	1	1	10	2,947	4	827	
N. S.	+ -	1	1	1	59	26,107	21	17,369	
N, B,	4 1,019	1	ŧ	1	49	27,400	26	32,750	

/ Classes grouped to conceal identity of taxpayer.

429,964 429,003 18,297 53,917 232,748

107 227 85 85 19 31

> 1,384,295 114,935 64,303 125,807 147,410

151 371 86 99

1113

1 1

1

5,239

British Columbia

Yukon

Ontario Manitoba Saskatchewan

Quebec

Alberta

Gross Total

19,088

7,391

284,431

349,876

1,499,306

640

2,241,080

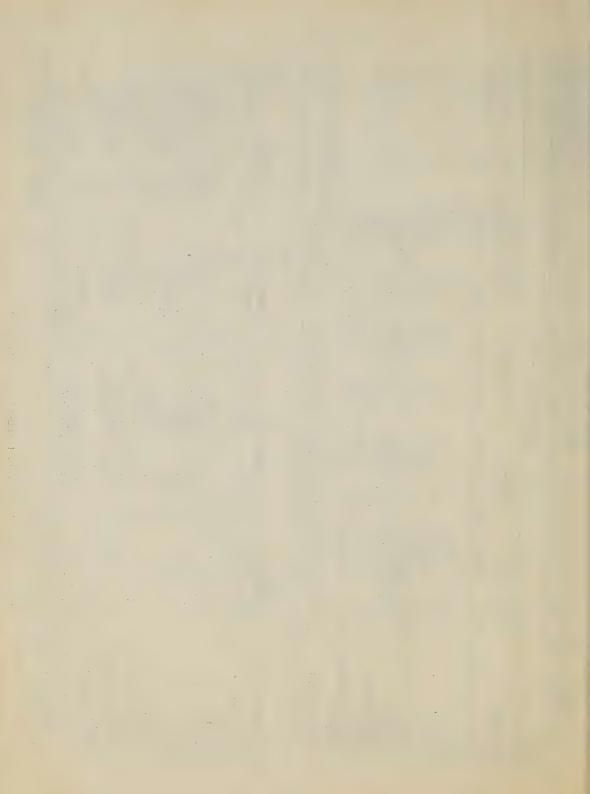
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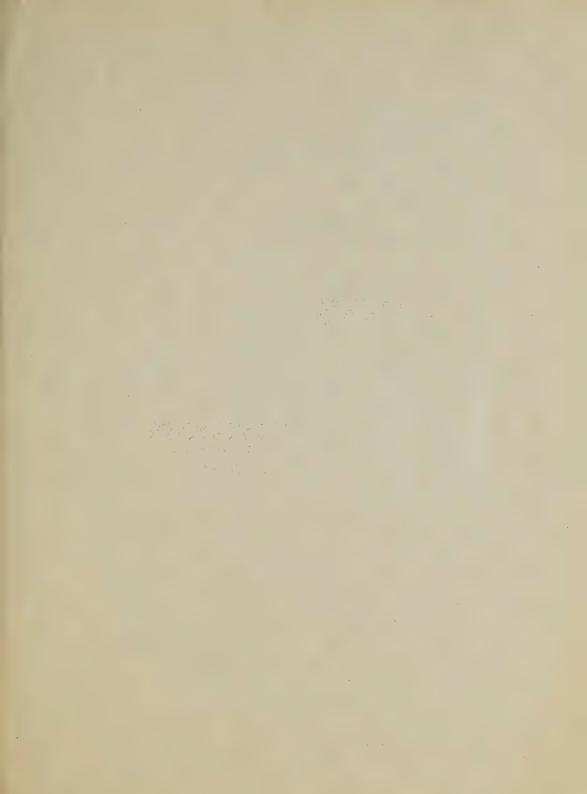
TAX ACT, 1917, DURING THE FISCAL YEAR 1931-32, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR

CORPORATIONS - Con.

SNC													-]	7 -									r								
PERSONAL CORPORATIONS	Musount	6 3	. 1	1	1	1	1	ŧ	1		1		ı			Amount	43-	12,919	142,981	223,008	12,027,735	18,913,602	1,212,949	264,413	1,054,486	2,850,895	5,053	5,007	56,971,048	489,494	36,431,554
PERSONAL	No。		ŧ	1	1	• 4	· ·	1	1	ı	1	1	1		TOTALS	۰		45	240 4	190	122	_		273	362 1.		, 9	ij		7	
TRANSPORTATION & PUBLIC UTILITIES	Amount	•	2,601	95,886	44,093,	2,916,999	1,114,619	11,142	4,833	22,838	558,426	+	4,769,437		R R	· NO		*	23	I	1,200	2,529	4	ç.	CN	7			07009		6,010
TRANS	No.		M	22			107	12	7	I	69	1	212		UNCLASSIFIED	Amount	€/3=	. 292	4,848	771	58,768	113,645	2,750	620	5,365	74,189	· 1	5,007	266,755		
FINANCIAL	Amount	***	+	85,089	4,650	2.054,128	2,276,451	248,345	57,601	44,449	61,680	1	4,830,391	And the second s	UNCI	A					π,	H				[-	٠		36		
FIN	No.		1	27	14	278	413	1.20	67	49	82	1	1,050		RS	Amount	€0:	914	45,156	41,263	906,329	1,256,280	141,338	790,13	106,654	229,749	3,053		2,779,883		
NATURAL	Amount	*69=	1	42, 336	12,648	71,364	L.843,412	19,959	7	251,005	531,782	+	2,872,504		* ALL OTHERS	No. A		. 9	58 4	18 4	198 90	550 1,25	77 14	54 54	74 10		ဗ	1	979 2,77	ı	
NATT	No。		1	13	11	14	24	ω	5-0	34	22	1	143			F					. ,					, ,					
MANUFACTURES	Amount	₩:	4,165	152,189	58,415	5, 385,839	10,487,546	245,430	67,662	520,715	990,644	1	17,692,605	HAMETT.V	CORPORATIONS	Amount	€0=	1		1	1		1	1	1	1	ı		1		
MANUF	No		12	41	52	400	1,019	63	27	42	147	1	1,803	Į į	COR	No.		1	1	1	1	ŧ	1	i	1	1	1	1	1		
Province			P. H. I.	N N	m on	Quebec	Ontario	Manitoba	Saskatchewan	A berta	British Columbia	Yukon	Gross Total		Province			P. E. I.	N. S.	ä, ä,	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Head Office	Gross Total	Deductions	Net Total

/ Classes grouped to conceal identity of taxpayer.







CANADA

DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

GENERAL STATISTICS BRANCH

INCOMES ASSESSED

FOR

INCOME WAR TAX

IN

CANADA

1933

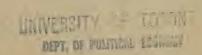
And Income War Tax Collected Thereon

Classified by Provinces, by Size of Incomes and

by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue.
by Authority of the Hon. R. C. Matthews, M.P.,
Minister of National Revenue.

Published by Authority of the HON. H. H. STEVENS, M.P., Minister of Trade and Commerce.







Dominion Bureau of Statistics

OTTAWA

June 17, 1950.

D.C. MacGregor, Esq., University of Toronto, Department of Political Economy, 273 Bloor Street West, TORONTO, Canada.

Dear Mr. MacGregor:

As requested by your letter of June 13, I am glad to send you herewith a copy of the report "Incomes Assessed for Income War Taxes" for the years 1933 and 1937. Unfortunately, the 1935 report is not available.

Prior to 1932 these statistics were published in mimeographed form but such were merely reprints of data contained in annual issues of the Canada Year Book.

Kindest regards.

Yours very truly,

J.M. Lowther, Director, Public Finance Division.

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JHL/MF

Encls.



DOMINION BUREAU OF STATISTICS GENERAL STATISTICS BRANCH OTTAWA

Dominion Statistician: Chief, General Statistics Branch: R. H. Coats, B.A., F.S.S. (Hon.), F.R.S.C. S. A. Cudmore, M.A., F.S.S.

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In countries where income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and more particularly to its distribution by income classes and by occupations of income taxpayers. Thus most estimates of the amount and the distribution of income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada on account of the relatively high standard of living of our people the exemption limit has been comparatively high. Indeed, under the income tax legislation of 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930 both inclusive. In the session of 1932, however, the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931 while in the 1933 session a further reduction was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932. The effect of the former reduction is reflected in the large increase in the number of income taxpayers in the lower income classes in 1932-33, while the effect of the latter reduction will be seen when income tax statistics for 1933-34 become available.

The general rate of corporation income tax which, after an exemption of \$2,000, had been 10% on incomes under \$5,000 and $10\frac{1}{2}\%$ on incomes of \$5,000 or over from 1919 to 1924 was reduced to 9% on incomes of 1925, 8.1% on incomes of 1926 and 8% on incomes of 1927, 1928 and 1929. It was raised again to 10% on incomes of 1930, to 11% on incomes of 1931 of \$5,000 or less and 11.55% on incomes in excess of \$5,000 and to $12\frac{1}{2}\%$ on incomes of 1932 with an extra 1% where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries. Again in respect of the income of 1932 the \$2,000 exemption hitherto afforded corporations was removed. These 1933 changes in rates, however, do not affect the statistics for 1932-33 that are now presented.

In the consideration of the following tables, it should be remembered that the bulk of the income tax is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1933 apply in the main to the calendar year 1931, the income tax due on these incomes being collected mainly in April, May and June of 1932. Similarly, the figures of income assessed in the fiscal year 1932 apply for the most part to incomes earned in the calendar year 1930, and so on.

The figures of table 1 show the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last thirteen fiscal years, together with the amount received from such taxation. Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932 and 1933 showed a great decline to \$992,600,000 and \$944,100,000 respectively, indicating a serious contraction in both individual and corporate incomes in 1930 and 1931 as compared with 1929. In the

latest year, however, individual incomes assessed increased from \$660,100,000 to \$685,500,000. One reason for this is that the reduction of the exemption limit brought many thousand more incomes under review.

From table 2 it will be seen that the great bulk of the income assessed is found in the provinces of Ontario and Quebec. So far as corporate incomes are concerned (see table 3) this is partly due to the location of the head offices of most Canadian corporations in Montreal and Toronto. British Columbia ranks third in this comparison.

Table 4 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while table 5 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 6 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 7 and 8 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

I. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-33.

Note. - Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed

	Fiscal .	Indi	viduals			Total Amount	Income war tax paid to the Receiver-
	Year	No.	Amount	No.	Amount		General
THE SHELL		undergreichte der Schreibung der Schreibung der Verleibung der Verleibung der Verleibung der Verleibung der Verl		* + 232 3	\$ · · · · · · · · · · · · · · · · · · ·	\$	\$
192	21	190,561	-	3,696	name of <u>m</u>	912,410,429	46,381,824
	2	290,584	1,058,577,617		403,951,553	1,462,529,170	78,684,355
	3	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
-	4	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
	5	225,514	701,892,820	6,236	297, 267, 428	999,160,248	56,248,043
	6	209,539	697,016,973		306,093,673	1,003,110,646	55,571,962
	7/	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
	8	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
192	9	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
193	0	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
	1	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
193	2	133,621	660,107,257	6,010		992,606,220	61,254,400
	3x,	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697

✓ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1929-33.

Province	Amount of Income Assessed								
TIOATHCE	1929	1930	1931	1932	1933 ^x				
Cont was a second with the second section	\$		Parametric Development (State of State	\$	\$				
P.E.I.	2,201,506	2,293,916	2,238,000	1,981,321	2,015,664				
N.S.	20,418,952	20,183,735	22,954,032	22,748,690	23,699,355				
N.B.	16,638,582	16,743,421	17,441,133	15,941,318	16,253,444				
Que.	342,206,962	402,108,906	374,899,266	234,313,011	259,566,516				
Ont.	554,038,353	599,709,588	634,211,212	508,414,692	448,057,907				
Man	69,131,365	83,659,145	84,061,015	56,619,647	53,808,386				
Sask.	45,770,126	42,729,044	38,709,748	24,279,759	19,765,936				
Alta	37,692,873	47,251,766	79,999,021	45,115,980	32,757,215				
B.C.	106,218,237	109,367,418	115,849,332	82,033,481	87,124,464				
Yukon	1,085,310	1,146,505	1,115,781	1,158,321	1,042,677				
TOTALS	1,195,402,266	1,325,193,444	1,371,478,640	992,606,220	944,091,564				

5. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED MARCH 31, 1931-33.

Note.- The number of individual income taxpayers in 1933 and their total assessed income is affected by the lowering of the exemption limit in 1932 from \$1,500 to \$1,200 and from \$3,000 to \$2,400 for single and married persons respectively.

1. INDIVIDUALS

S. Lamborated annual compound different configuration of the state of	1931			1932	1933	
Province	No.	Amount	No.	Amount	No.	Amount
prospers que apagagantere de a Historia Mantella (C. V.)	ing	\$	OP-MEDICAL AND AND ACCURATION AND	A AS AS No. allowed Policies and Participated Print Policies and Policies and Policies and Pol	Kinesi, Jac Ambassamba Tali Yeda Marradi Yesa	\$
P.E.I.	490	1,975,294	363	1,774,280	496	1,679,912
N.S.	3,462	18,169,557	3,589	18,062,374	4,988	19,855,850
N.B.	2,822	13,887,278	2,668	12,859,395	3,995	14,127,246
Que.	30,211	218,672,254	29,368	157,759,210	37,445	198,638,008
Ont.	64,713	349,140,109	60,358	312,283,792	76,856	298,022,196
Man.	10,764	52,566,144	10,007	43,858,932	12,263	44,557,080
Sask.	7,544	33,050,316	5,479	20,761,370	6,221	18,517,056
Alta.	8,956	55,787,536	7,807	31,352,985	8,403	28,037,752
B.C.	14,279	71,399,754	13,658	60,439,705	15,917	61,085,731
Yukon	360	1,066,442	324	955,214	388	1,023,149
Totals	143,601	815,714,684	133,621	660,107,257	166,972	685,543,980

2. CORPORATIONS

Control and College and Automate Automate and College	1931		1	932	1933	
Province	No.	Amount	No.	Amount	No.	Amount
essention video hitti month medicantido medicantido monta del medicantido medi	ega, stroning, vari ordigunger Vita, ARIQ, referen	\$	and come visit danc could wrote exclude the	\$	the second section of the second	\$
P.E.I.	54	262,806	43	207,041	57	335,752
N.S.	267	4,784,475	240	4,686,316	247	3,843,505
N.B.	222	3,553,855	190	3,081,923	174	2,126,198
Que.	1,524	156,227,012	1,200	76,553,801	1,573	60,928,508
Ont.	3,317	285,071,103	2,529	196,130,900	2,856	150,035,711
Man.	625	31,494,871	451	12,760,715	423	9,251,306
Sask.	305	5,659,432	273	3,518,389	161	1,248,880
Alta.	458	24,211,485	362	13,762,995	333	4,719,463
B.C.	827	44,449,578	716	21,593,776	653	26,038,733
Yukon	4	49,339	6	203,107	6	19,528
Totals	7,603	555,763,956	6,010	332,498,963	6,483	258,547,584

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31,1929-33.

1. INDIVIDUALS

(a) Number of Taxpayers

Income Class	1929	1930	1931	1932	1933
Under \$2,000	36,857	38,709	38,788	37,002	63,276
\$2,000 to \$3,000	22,374	20,090	20,885	19,595	29,156
\$3,000 to \$4,000	19,408	24,429	22,869	21,160	27,546
\$4,000 to \$5,000	15,049	17,468	17,909	16,555	15,760
\$5,000 to \$6,000	9,529	10,980	11,348	10,410	8,951
\$6,000 to \$7,000	6,833	7,349	7,483	6,839	5,556
\$7,000 to \$8,000	3,950	4,620	4,814	4,573	3,481
\$8,000 to \$9,000	2,785	3,313	3,449	3,238	2,580
\$9,000 to \$10,000	2,185	2,607	2,609	2,462	1,962
\$10,000 to \$15,000	5,520	6,575	6,825	5,901	4,577
\$15,000 to \$20,000	2,197	2,540	2,878	2,405	1,653
\$20,000 to \$25,000	1,027	1,181	1,314	1,123	872
\$25,000 to \$30,000	579	674	784	646	483
\$30,000 to \$35,000	()	491	333
\$35,000 to \$40,000	847	1 010	7 045)	267	169
\$40,000 to \$45,000	(041	1,016	1,045	197	130
\$45,000 to \$50,000	()	143	97
\$50,000 and over	523	603	601	614	390
Totals	129,663	142,154	143,601	133,621	166,972

	(b)	Amount of Ta	axes Paid		
	\$	\$	\$	\$	\$
Under \$2,000	341,777	284,797	171,237	162,613	416,776
\$2,000 to \$3,000	719,631	290,052	316,458	291,274	453,936
\$3,000 to \$4,000	280,990	399,316	327,728	294,739	538,647
\$4,000 to \$5,000	386,046	402,594	437,407	375,629	559,397
\$5,000 to \$6,000	394,702	441,412	448,935	410,920	573,859
\$6,000 to \$7,000	770,420	596,835	478,985	434,007	570,900
\$7,000 to \$8,000	412,301	453,082	472,641	475,306	513,383
\$8,000 to \$9,000	416,031	470,636	484,866	466,442	560,968
\$9,000 to \$10,000	472,862	534,755	518,664	470,925	562,341
\$10,000 to \$15,000	2,396,215	2,650,707	2,528,683	2,203,781	2,405,573
\$15,000 to \$20,000	1,964,324	2,226,401	2,386,232	1,955,947	1,980,689
\$20,000 to \$25,000	1,806,366	1,937,343	2,071,218	1,727,028	1,903,341
\$25,000 to \$30,000	1,489,237	1,737,813	1,860,843	1,492,213	1,568,725
\$30,000 to \$35,000	()	1,507,718	1,528,988
\$35,000 to \$40,000	(3,925,527	4,486,976	4,277,731	968,530	986,314
\$40,000 to \$45,000	(0,000,000	494009510	49 ~ 11 9 1 0 1.	882,019	855,278
\$45,000 to \$50,000	()	746,336	768,749
\$50,000 and over	9,328,921	10,571,399	10,131,844	10,269,892	9,032,358
Totals	25,105,350	27,484,118	26,913,472	25,135,319	25,780,222
Unclassified amounts	285,270	275,882	291,615	148,595	564,750
Totals	25,390,620	27,760,000	27,205,087	25,283,914	26,344,972
Refunds	597,222	522,497	580,906	511,068	385,506
Net Totals	24,793,398	27,237,503	26,624,181	24,772,846	25,959,466

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1929-33.- Concl.

2. <u>CORPORATIONS</u> (a) Number of Taxpayers

Income Class	1929	1930	1931	1932	1933
\$2,000 to \$3,000	1,491	1,528	1,400	1,123	1,423
\$3,000 to \$4,000	695	781	723	555	693
\$4,000 to \$5,000	495	551	468	431	529
\$5,000 to \$6,000	370	440	426	343	355
\$6,000 to \$7,000	392	345	334	294	296
\$7,000 to \$8,000	244	274	249	222	206
\$8,000 to \$9,000	223	232	203	197	210
\$9,000 to \$10,000	193	222	168	140	188
\$10,000 to \$15,000	692	702	654	495	520
\$15,000 to \$20,000	390	441	438	354	344
\$20,000 to \$25,000	313	289	326	229	242
\$25,000 to \$30,000	222	238	254	176	153
\$30,000 to \$35,000	()	175	149
\$35,000 to \$40,000	530	511	563	119	113
\$40,000 to \$45,000	(330	الله الله الله الله الله الله الله الله	303)	100	75
\$45,000 to \$50,000	()	80	77
\$50,000 and over	1,181	1,398	1,393	971	904
Totals	7.438/1	7.957/2	7,603/3	6.010/4	6.483/5

	(b) Amount of T	axes Paid		
	\$. \$	\$	\$	\$
\$2,000 to \$3,000	122,492	76,349	66,338	54,297	91,654
\$3,000 to \$4,000	100,149	119,366	98,914	91,214	141,045
\$4,000 to \$5,000	115,460	132,597	111,442	122,421	187,115
\$5,000 to \$6,000	115,179	142,324	146,851	145,178	151,721
\$6,000 to \$7,000	217,825	140,715	142,237	147,203	164,531
\$7,000 to \$8,000	129,723	142,926	123,619	135,742	129,184
\$8,000 to \$9,000	125,741	150,951	137,066	143,269	180,129
\$9,000 to \$10,000	122,736	160,785	125,480	112,685	159,422
\$10,000 to \$15,000	659,128	621,296	587,729	550,720	656,580
\$15,000 to \$20,000	515,068	590,491	567,087	531,830	574,294
\$20,000 to \$25,000	605,628	494,263	597,828	496,928	599,364
\$25,000 to \$30,000	478,418	533,373	550,948	437,202	471,897
\$30,000 to \$35,000	(·)	555,401	525,761
\$35,000 to \$40,000	(3 670 000	3 663 886	7 000 700)	457,740	469,670
\$40,000 to \$45,000	1,672,228	1,551,375	1,802,322	446,056	393,761
\$45,000 to \$50,000	(ý	405,241	432,857
\$50,000 and over	30,410,897	37,244,203	39,370,016	31,868,113	31,229,794
Totals	35,408,679/1	42,117,562/2	44,440,244/3	THE TAKE THE THE STORE IN TRANSPORT TO AND THE	36,560,007/5
Unclassified amounts	263,664	332,519		266,755	1,106
Totals	35,672,344	42,450,081	44,911,673	36,971,048	36,561,113
Refunds	1,043,469	666,857		489,494	453,882
Net Totals	34,628,875	41,783,224	44,423,841	requirement of the control of the co	36,107,231
First 4 mentions concluded the minimum reference referring properties from the Driet	man and an and and the state of the state of	the second recommendation is it is	And the same of th	Control of the Contro	the second secon

^{/1} Totals include 7 corporations paying \$18,007 in taxation. /2 Totals include 5 corporations paying \$16,548 in taxation. /3 Totals include 4 corporations paying \$12,367 in taxation. /4 Totals include 6 corporations paying \$3,053 in taxation. /5 Totals include 6 corporations paying \$1,229 in taxation.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1929-33.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1929	1930	1931	1932	1933 ^x
Agrarians	3,111	2,626	2,276	653	249
Professionals	6,771	7,439	7,448	6,512	6,012
Employees	87,469	95,328	99,658	96,272	132,722
Merchants, retail	9,229	11,117	10,174	7,314	6,009
Merchants, wholesale	1,411	1,500	1,563	987	690
Manufacturers	1,001	1,140	947	823	531
Natural resources	171	243	174	147	101
Financial	8,645	9,534	9,278	9,718	9,736
Personal Corporations	644	912	597	568	510
Family Corporations	2,247	3,129	3,235	2,626	1,780
All others	8,964	9,186	8,251	8,001	8,632
Totals	129,663	142,154	143,601	133,621	166,972

(b) Amount of Taxes Paid

COMMENTS OF THE SECRETARY CONTRACTORS AND ADMINISTRATION OF THE SECRETARY AND ADMINISTRATION OF THE SE	transferred Manufactures returned service services	CONTRACT BASE OF THE OR OF THE OWNER OWNER OF THE OWNER O	Number over Ophosphare distriction and provide a recognition of the Contract Lands of th	The state of the s	
Classes 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1929	1930	1931	1932	1933
Balantingungsvagu-albert Kundperigher Elbert Ermannig von der Blacktinnspronspronspronspronspronspronspronspr	pure programme de la construction de la constructio	\$	\$	\$	\$
Agrarians	154,733	123,909	131,910	36,379	27,620
Professionals	1,621,398	1,716,675	1,913,761	1,893,161	1,762,428
Employees	7,838,590	8,336,416	8,717,015	8,355,336	9,700,590
Merchants, retail	1,217,292	1,248,277	1,196,920	830,524	620,154
Merchants, wholesale	481,835	464,726	454,540	271,459	184,932
Manufacturers	245,454	263,525	225,135	162,354	179,678
Natural resources	47,949	79,677	57,942	21,331	14,061
Financial	6,085,230	7,084,327	6,641,080	5,874,722	6,048,695
Personal Corporations	3,523,192	3,614,204	3,114,145	3,082,674	3,113,532
Family Corporations	1,269,858	1,881,138	1,953,544	1,993,797	1,685,614
All others	2.619.819	2,671,243	2,507,479	2,613,581	2,442,918
Unclassified	285,270	275,882	291,616	148,596	564,750
Totals	25,390,620	27,759,999	27,205,087	25,283,914	26,344,972
Refunds	597,222			511,068	
Net Totals	24,793,398	27,237,502	26,624,181	24,772,846	25,959,466

X In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1929-33. - Concluded

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1929	1930	1931	1932	1933
Agrarians Merchants, retail Merchants, wholesale Manufacturers Natural resources Financial Transportation and Publ Utilities All others	83 1,478 1,019 2,427 244 886 ic 386 915	111 1,551 1,071 2,502 309 1,021 358 1,034	88 1,349 958 2,475 295 1,134 345 959	39 1,044 640 1,803 143 1,050 312 979	40 1,017 741 1,829 169 1,270
Totals	7,438	7,957	7,603	6,010	6,483

(b) Amount of Taxes Paid

Classes	1929	1930	1931	1932	1933
	\$	\$	\$	\$	\$
Agrarians	50,418	58,028	56,404	19,088	32,370
Merchants, retail	2,546,367	2,836,933	2,798,156	2,241,079	2,060,741
Merchants, wholesale	2,637,469	2,981,802	2,975,641	1,499,306	1,848,583
Manufacturers	17,121,952	19,885,735	21,988,645	17,692,605	16,357,552
Natural resources	2,656,326	3,617,300	4,211,330	2,872,504	3,177,428
Financial	3,052,120	3,960,486	4,261,232	4,830,390	5,821,512
Transportation and					
Public Utilities	5,380,264	6,686,498	6,192,278	4,769,437	4,451,196
All others	1,963,764	2,090,779	1,956,557	2,779,884	2,810,625
Unclassified	263,664	332,520	471,430	266,755	1,106
Totals	35,672,344	42,450,081	44,911,673	36,971,048	36,561,113
Refunds	1,043,469	666,857	487,832	489,494	453,882
Net Totals	34,628,875	41,783,224	44,423,841	36,481,554	36,107,231

Grand Totals, Individuals
and Corporations 59,422,273 69,020,726 71,048,022 61,254,400 62,066,697

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1930-35. 6,

1. INDIVIDUALS

(a) Number of Taxpayers

	37	1930	1	1951	H	1932		1955x
Frovince	No	Per cent	No.	Per cent	No	Per cent	No	Per cent
P. E. Island	406	. 29	490	. 54	363	.27	496	.50
Nova Scotia	5,689	2°60	5,462	2.41	5,589	2.68	4.988	2,99
New Brunswick	2,759	1.94	2,822	1.97	2,668	2°00	5,995	2,39
Quebec	21,061	21.85	30,211	21.04	29, 368	21.98	37,445	22,43
Ontario	65,004	44.51	64,713	45.06	60,358	45.18	76,856	46.03
Manitoba	-11,512	7.96	10,764	7 . 50	10,007	7,49	12,265	7.34
Saskatchewan	8,187	5°.76	7,544	5,25	5,479	4.10	6,221	3,73
Alberta	8,893	6,26	8,956	6.24	7,807	5.84	8,403	5.03
British Columbia	12,545	8.82	14,279	9.94	13,658	10,22	15,917	9,53
Yukon	298	.21	360	.25	524	24	. 388	5.53
Head Office	l	ł	8	- E	1	89	1	
Totals	142,154	100 00	143,601	100.00	153,621	100.00	166,972	100.00
			(b) An	Amount of Taxes Collected	s Collecte	p:	Total Control of the	Action of the control
Davers	19	1930	T	1931	18	1932	Total Control of the	1955
AOTTO	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent

•	1930	0	1921	5.1	1	1932	1933	55	grand-Jones
rrovince	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Profit colored to the Control of the
	₩-		₩	Milkoutt Samit, an distability safety magnetic grands and	-	MARTINE PROTECTION OF THE PROPERTY.	-	Andread - Company of the Section of	a - par the charge of
P. E. Island	30,635	.112	50,649	.115	29,509	.119	25,190	01.	
lova Scotia	60	1,341	364,143	1.368	400,802	1,618	448,055	1,73	
New Brunswick	341,333	1,253	353,877	1,529	313,312	1,265	343,713	1,32	
Jacpec	9,744,344	35,776	9,466,029	35,554	8,735,717	35,263	9,521,960	36,68	
Ontario	12,552,256	• •	11,995,948		11,575,632	46.728	11,774,141	45.36	
Manitoba	1,490,983	5,474	1,397,110	5.248	1,025,787	4.141	1,016,341	3,92	
Saskatchewan	518,575	1.904	438,677	1.648	255,187	1,030	222,132	00.00	
Alberta	911,074	5,345	1,001,748	3,762	852,471	3,360	549,071	2,77	
British Columbia	1,498,887	5.50%	1,571,002	5.901	1,596,570	6,445	1.657,389	82.50	
Yukon	2,922	.011	6,200	.023	7,306	020°	10,382	70	
lead Office	1,248	°,005	798	.003	553	000°	391,092	- Ld	
Totals	27,237,502	100,000	100.000 26,624,181	100,000	100.000 24,772,846	100,000	25,959,466	100 00	

x In 1952 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PER-CENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH, PROVINCE, FISCAL YEARS ENDED MARCH 31, 1930-33. - Contid. 9

2. CORPORATIONS
(a) Number of Taxpayers

9	19	1930	1931	51	1932	2	1933	62
rrovince	No	Percent	No。	Per cent	No.	Per cent	No.	Per cent
P. E. Island	47	. 59	54	.71	45	.71	57	.88
Nova Scotia	257	5,23	267	5.51	240	5.99	247	5.81
New Brunswick	230	2°89	222	20.22	190	3.16	174	2.68
Quebec	1,569	19.72	1,524	20.05	1,200	19.97	1,573	24.26
Ontario	3,497	45.94	3,317	45.63	2,529	42.08	2,856	44.05
Manitoba	619	7.78	625	8.22	451	7.50	423	6.53
Saskatchewan	422	5.30	305	4.01	273	4.55	161	2,48
Alberta	446	5,61	458	6.02	362	6.03	222	5,14
British Columbia	865	10.88	827	10,88	716	11.91	653	10.08
Yukon	ស	90°	4	.05	9	•10	9	60°
Head Office	â	1	The state of the s	000	**	I	1	.1
Totals	7,957	100.00	7,603	100.00	6,010	100.00	6,483	100.00
			(b) Amoun	Amount of Taxes Collected	llected			10
particular of the control of the con			And the state of t	And the second s	The designation operation of a state of the first construction.			Constitution of the Consti

T T O O T T	1950	2	1931	4	Ť	T952	1955	55
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	₩		4		***		₩	
P. E. Island	14,544	°03	15,022	03	11,421	.031		.165
Nova Scotia	281,948	29°	301,866	.68	433,034	1,187		1,222
New Brunswick	270,645	.65	259,070	. 58	217,540	. 596	248,698	689°
	13,564,050	52.47	13,621,542	30.67	11,935,309	32,716	-	53.041
Ontario	20,796,397	49.76	22,719,923	51.14	18,692,674	51,240	18,907,191	52,365
	2,216,786	5.31	2,140,661	4.82	1,206,562	3,307	1,118,052	3,096
Saskatchewan	518,830	1,25	494,277	1,11	148,294	.406	.406 116,381	. 322
Alberta	1,089,905	2.61	1,314,295	2.96	1,021,377	2,800	859,055	2,379
British Columbia	2,996,762	7.17	5,535,452	7.96	2,807,283	7,695	2,425,136	6.718
Yukon	16,935	°04	12,834	.03	5,053	000°		005
Head Office	16,422	°.04	8,899	30°	5,007	014	937	.003
Totals	41,783,224	100.00	100.00 44,423,841	100.00	36,481,554	100.000	100.000 36,107,231	100,000

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1930-33. Concl.

5. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

	1930	0'	1931		1952	2	1933	
rrovince	No。	Per cent	No°	Per cent	No。	Per cent	No.	Per cent
P. E. Island	453	.30	544	.36	406	. 29	553	.52
Nova Scotia	5,946	2,63	5,729	2,47	5,829	2.74	5,235	3.02
New Brunswick	2,989	1,99	5,044	2,01	2,858	2.05	4,169	2,40
Quebec	52,630	21.74	51,755	20°39	30,568	21.89	29,018	22,49
Ontario	66,501	44.30	68,030	44.99	62,887	45.03	79,712	45.96
Manitoba	11,931	7,95	11,389	7.53	10,458	7.49	12,686	7.51
Saskatchewan	8,609	5.74	7,849	5,19	5,752	4.12	6,382	5.68
Alberta	9,339	6,22	9,414	6.23	8,169	5.86	8,736	5.04
British Columbia	13,410	8,93	15,106	66°6	14,374	10.29	16,570	9°26
Yukon	202	.20	264	.24	230	.24	594	. 22
Head Office	CONTRACTOR STATE OF THE STATE O	des de la contraction de la co		1				and the second s
Totals	150,111	100.00	151,204	100.00	139,631	100.00	173,455	100.00
			(b) <u>Amou</u>	Amount of Taxes	Collected			- 11 -
C.	19	1930	1921	r-J	1952	હ્યુ	1953	
Frovince	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	- ()		***		**		***	
P. E. Island	45,178	.00°	45,671	90°	40,930	190°	84,860	.14
Nova Scotia	647,213	.94	600,999	£6°	822,826	1.361	889,349	1.43
New Brunswick	611,978	68°	612,947	98°	530,852	.867	592,411	95
Quebec	25,508,594	33.77	23,087,571	32.50	20,671,026	33.746	21,452,067	34.57
Ontario	55,128,655	48.00	34,713,871	48.86	30,268,306	49,415	30,681,332	49,43
Manitoba	5,707,769	5.37	3,537,771	4.98	2,232,349	5.644	2,134,393	5,44
Saskatchewan	1,037,406	1.50	932,954	1.31	403,481	.659	338,512	. 54
Alberta		2.90	2,316,043	3,26	1,853,848	3.026	1,408,126	2.27
British Columbia	4,495,649	6,51	5,106,454	7.19	4,403,853	7.189	4,082,526	6.58
Yukon	19,857	°02	19,034	.03	10,359	.017	11,092	.02
Head Office	17,670	°05	9,697	.01	5,560	600°	592,029	.63
Totals	69,020,726	100.00	71,048,022	100.00	61,254,400	100.000	62,066,697	100.00
Compagnitum of the contraction and the contraction of the contraction	- ord. soil additionable to control to contr	Andrew Commence of the Commenc		men de selle ministe differe de segue proprie produce a production de	and the second s	the Born problem the Street Service Company and the Service Company of the Service Company	Charles and the Constitution of the Constituti	Co-Bredon-Station Projector or production

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES. 2°

1. INDIVIDUALS

Province	D	Under	S. K.	2,000 to	33	3,000 to	4,00	4,000 to	5,	5,000 to	6,	6,000 to
	No.	Amount	NC	Amount	No	Amount	No.	Amount	No	Amount	No.	Amount
		***		₩.		•	And the second s	(()		₩.		**
P. E. Island	168	1,102		984	95	2,102	43	1,681	28	2,974	35	5,926
Nova Scotia	1,717	10,644	850	12,723	937	18,406	541	18,801	202	18,541	٦	17,609
New Brunswick	1,531	9,538	739			13,566	372	12,806	194	11,855		11,938
Onepec	12,935	84,911	5,949	0,		128,216	5,647		2,555	156,632	ř	154,967
Ontario	27,985	188,283	14,105	cv.	-	251,047			4,054	252,810	2,529	258,770
Manitoba	5,164	32,747	2,081			35,851	1,047		632	58,207	350	55,604
Saskatchewan	8,079	18,769				15,332	514	15,059	249	14,708	136	12,060
Alberta		25,054			1,311	22,968	716	23,716	401	28,030	280	26,992
British Columbia		46,627			2,499	49,775	1,412	53,177	738	49,556	470	50,466
Yukon	186	1,301			54	584	18	850	6	266	5	568
Totals	63,276	416,776	29,156	455,936	27,546	538,647 15,760	15,760	559, 397	8,951	573,859	5,556	570,900
	7,00	to to	8	8,000 to	9,000 to) to	10.0	10,000 to	15.	15,000 1.0	000	20 000 ‡0
Province	0,8	8,000	ຸດຶ	9,000	10,000	000	12	15,000	200	20,000	25,000	2 000
	No	Amount	No	Amount	No。	Amount	No	Amount	No。	Amount	No	Amount
		₩	and the same of th	-	A. Manager () A Salah A	•	Marked of the result	-	Section of the sectio	•	elcome, netrational language	•
P. E. Island	80	1,364	9	1,245	4	784	9	1,863	9	7,271	ŧ	7
Nova Scotia	116	18,500	98	18,585	53	18,722	146	72,538	27	32,491	24	51,039
New Brunswick	72	10,520		10,164		11.,767	103	51,616	17	22,036	ω	18,164
Quebec	866			163,941		172,866 1,	,397	796,518	543	667,525	304	682,635
Ontario	1,566	1	,126	246,209		246,659 2,	355	1,059,073	793	936,608	403	874,052
Manitoba	215		195	28,690		52,282	325	155,386	103	113,603	37	70,084
Saskatchewan	22	10,525	55	11,920	35	9,346	58	52,034	ග	11,457	0	21,864
Alberta	148	21,753	123	22,083	70	20,513	199	85,574	56	64, 539	29	58,372
British Columbia	ia 281	46,931	194	48,131	166	49,402	282	151,980	88	125,359	58	127,131
Yukon	The state of the state of the state of	+				+	9	2,191	ł	+	1	
Totals	5,481	513,383 2,	2,580	560,968	1,962	562,341 4,	4,577 2,	2,405,573 1,653	į.	1,980,689	872 1	1,905,341
CONT. Self. Service And Cont. Self. Service And Cont. Self.	PETER SET	CAST STATE OF SHIPPING SAME THEORY CONTRACTOR	PROOF ASSAULT AND SAN OF	TO THE LITE AND AND ASSESSED MAN AND ASSESSED AND ASSESSED.	The second of th	AND SECURITY OF SECURE AND ACCOUNTS.	MCROBOLANCING MC TREBBET	The Best Part Ann The State Contract	Charlest and the Control of the Control	Property and the second second	The Military and was in the Control	Pre- Jan De Ste John Des Janes Description of

/ Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMCUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

. INDIVIDUALS - Con.

	Amount	₩	1	*	+	355,365	315,985	35,285	`		62,114	,	749	- 13	5															
45,000 to 50,000									*	. *		1,	768,749			Amount	€₽	25,309	450,784	346,063	9,713,905	11,892,746	1,035,677	224,763	554,231	689,131	10,387	401,976	26,544,972	25,959,466
45	No。		I.	ŧ	ł	45	41	4	- 1	i	7	1	97	TOTALS		Am		2	45	34	9,71	11,89	1,03	22	55	1,68	,	40	26,34	25,95
40,000 to 45,000	Amount	*	ŧ	1	7	350,810	407,149	50,320	7	1	46,999	1	855,278	Ē		No.		496	4,988	3,995	37,445	76,856	12,263	6,221	8,403	15,917	288	ŧ	166,972	166,972
40,	No。		ı	t	i	20	99	ω	ŧ	t	ဗ	1	130	FTED		دب			₹!	0	m		0	0	tO.	03		to.		П
35,000 to 40,000	Amount	₩	1	19,227	27,838	352,337	450,437	59,057	. 1	45,788	51,650		986,314	UNCLASSIFTED	•	Amount	₩	. 13	2,854	1,370	75,368	61,173	1,670	440	7,156	14,729		401,976	564,750	
35,0	No		1	20	4	62	80	7	ı	ಬ	∞	1	169			Amount	10	25,296	930	693	537	573	200	525	075	402	10,386		222	- 4
) to	Amount	₩.	ı	18,379	29,300	522,116	790,314	39,505	25,490	16,285	87,599	1	1,528,988	TOTALS		Amc	€ 0=	25,	447,930	544,693	9,640,537	11,831,573	1,034,007	224,323	547,075	1,674,402	10,		25,780,222	
30,000 to	No。			4	7	103			ಬ	4	21	1	555 1,			No。		496	4,988	3,995	37,445	76,856	12,265	6,221	8,403	15,917	288	1	166,972	
25,000 to 30,000	Amount	₩`	+	52,855	21,158	618,122	719,510	55,782	10,831	25,618	84,851	ı	1,568,725	50,000	and over	Amount	₩	2	69,073	75,598	4,049,515	4,128,116	170,414	7	45,009	498,633		1	9,032,358	hands and angular and an O-Burgh and results.
25,	No。			T	2.	187	223	22	23	9	24	1	483	27	an	No.	-	1	4	က	169	181	13		4	14	ı	1	290	
Province			Po Eo Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Totals		Province			P. E. Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Head Office	Gross Total Deductions	Net Total

/ Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd. 2°

2. CORPORATIONS

		The state of the s							The state of the s			
	U	Under	2,6	2,000 to	. 3,0	5,000 to	4,0	00 to	5,0	5,000 to	6,0	00 to
Province	જ	2,000	ເດີ	2,000	4	4,000	2	5,000	တ်	6,000	7,	7,000
	No。	Amount	No。	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		€		***		***		€		****		₩.
P. E. Island	-	1	H	640	7	1,028	12	3,510	ı	7	23	1,354
Nova Scotia	1	1	09	5,216	44	8,624	23	7,027	12	4,156	10	5,775
New Brunswick	1	ı	54	2,749	25	4,251	14	4,853	9	5,207	9	3,479
Quebec	9	1	286	20,836	125	29,226	93	45,480	75	27,885	78	42,296
Ontario	1	Gene	529	35,151	298	55,299	233	75,505	159	69,488	155	74,656
Manitoba	į	1	101	5,883	29	7,857	52	14,555	29	10,407	\$3 \$3	10,339
Saskatchewan	1	1	09	2,577	88	6,080	17	6,017	ω	3,440	7	5,497
Alberta	ı	ŧ	87	4,108	49	9,988	40	12,999	22	12,591	80	6,731
British Columbia	ł	ı	225	16,494	78	18,692	45	17,189	44	20,547	26	16,404
Yukon	-	1		+	1	1	ı	<i>f</i>	1	1	1	+
Gross Total	ŧ	1	1,423	91,654	693	141,045	529	187,115	355	151,721	296	164,531
	7	,000 to	8,0	8,000 to	9,6	9,000 to	10	10,000 to	15,0	15,000 to	20,	20,000 to
Province	~	8,000	ගි	000 6	1	10,000	5~4	15,000	20,	20,000	.23	4 000 52
	No.	Amount	No.	Amount	No	Amount	No。	Amount	No。	Amount	No。	Amount
		€0-		€		****		**		***		₩
P. E. Island	4	2,499	ł	+	2	5,856	10	12,687	***	+	ı	ı
Nova Scotia	8	4,243	ග	6,254	ιΩ	4,876	17	21,474	21	54,550	11	25,394
New Brunswick	ro.	3,211	ω	6,442	4	2,969	13	22,760	2	8,405	ග	22,937
Quebec	49	27,414	52	58,847	52	48,516	119	164,748	110	181,764	73	174,092
Ontario	66	61,756	103	90,202	91	65,635	229	280,060	146	242,672	110	278,154
Manitoba	72	9,512	13	11,031	ω	8,603	35	57,017	15	22,710	16	56,804
Saskatchewan	9	5,478	4	5,525	ស	4,198	디	15,271	9	10,552	4	12,528
Alberta	9	4,844	2	9,133	2	11,657	26	38,316	16	26,036	11	27,329
British Columbia	17	12,227	14	14,897	H	9,112	54	66,247	25	47,625	ω	22,126
Tukon	1	7	Ł		1	-	1	1	1	ı	4	8
Gross Total	206	129,184	210	180,129	188	159,422	520	656,580	344	574,294	242	599,364
	- Control of the last	and desirable to the control of the	- Contraction of the Contraction	Street Street Street Street Street Street	-	and the characteristic and a section of the characteristic and the c	-		-			からは 一日

/ Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd. 70

2. CORPORATIONS - Con.

		- 15 -	
45,000 to 50,000 6,000	55,017 7,249 177,249 20,732 25,414	Amount	442,730 265,286 12,047,211 19,138,262 1,126,062 1,22,211 872,160 2,484,355 1,229 1,229 35,561,113 36,561,113
45, 50 No.	7. 1 23 28 1 27 1 7. 1 2. 26 28 1 27 1 7. 1 2. 26 28 1 27 1 7. 1 2. 2 2. 2 2. 2 2. 2 2. 2 2.	TOTALS	112,0 11,0 11,0 11,0 11,0 12,0 12,0 12,0
40,000 to 45,000 Amount	14,971 96,771 187,953 52,036 16,149 25,881		247 1744 1744 1744 1744 1744 1744 1744 1
40, 41, No.	1 000 000 00 1 1 1 1 1 1 1 1 1 1 1 1 1	UNCLASSIFIED Amount	957
55,000 to 40,000 Amount	21,971 159,107 207,822 16,760 7 54,010	UNCLA	, L
No	25 54 113	Amount	442,730 265,286 12,047,211 19,138,172 1,126,062 1,22,211 872,160 2,484,355 1,2294 26,560,007
30,000 to 35,000 Amount	25,272 25,272 25,272 25,272 28,951 28,951	TOTALS	247 1,573 12, 2,856 19, 423 1, 161 533 653 2, 6,483 36,
30 No.	25 44 55 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- Agent and a second a second and a second a	
25,000 to 30,000 . Amount	\$ 167,858 217,092 14,737 8,509 54,287 471,897	50,000 and over / Amount	265,299 147,184 10,487,090 16,765,584 857,570 55,252 654,086 2,059,929
25, 30	1 1 1 2 2 2 1 1 53 T	anc No.	11 11 11 11 11 12 13 14 14 15 15 15 16 16 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18
Province	P. E. Island Nova Scotia New Brunswick Quebec Ontario Manitoba Saskatchewan Alberta British Columbia Yukon Gross Total	Province	P. E. Island Nova Scotia Nova Scotia Now Brunswick Quebec Ontario Manitoba Saskatchewan Alberta British Columbia Yukon Head Office Gross Total Deductions Net Total

/ Classes grouped to conceal net income and identity of taxpayers

STATEMENT SHOVING NUMBER OF INDIVIDUAL AND CORPOLATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX

ACT. 1917, DURING THE FISCAL YEAR 1932-33, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES 8

L. INDIVIDUALS

Provinge	AGE	AGRARIANS	PROFE	PROFF, SSTONAL, S	İ	EMPI OVERS	MERCHA	MERCHANMS DEMATT		BEDOUGH NAME WILLIAM TO THE
	No。	Amount		Amount	No	Amount	No	Amount		Amount Amount
		*0 \$-		*		40-	Writings on Algorithmen Adjust	***	Principal and The Area Continued with contribution of the Continued of the	*63
P. E. Island	4	225	47	2,026	266	10,078	72	5.799	σ.	1 797
Nova Scotia	2	340	243	37,766	3,647	165,274	325	38,084	32 0	31.684
New Brunswick	1	ŧ	180	17,335	2,975	141,030	236	16,376) o	200
Quebec	ω	325	1,037	527,576	29,777	5,281,157	666	1.58,140	174	67 93A
Ontario	113	16,210	2,843	986,081	60,594	4,495,993	3,076	330,248	4 52	67 08 K
Manitoba	14	191	515	57,551	10,372	579,923	298	17,545	77	7 224
Saskatchewan	32	776	286	16,236	5,321	124,098	259	16,648	1 1	H ~~ ~
Alberta	42	8,027	306	45,101	6,971	247,328	386	36.559	74	, K7.6
British Columbia	21	1,526	548	72,140	12,445	647,006	347	27,885	1 15	0 000
Yukon	ı	And the second s	2	616	254	8,703	H	870	}	-
Gross Total	249	27,620	6,012	1,762,428 152,722	152,722	9,700,590	600°9	620,154	069	184,932
Province	MAND	MANUFACTURES	NATURAL	L RESOURCES	vergen Churche	FINANCIAL,	TRANSPO	TRANSPORTATION &	PERSONAL	PERSONAL CORPORATIONS
Obsession werengthern assessment in the property and the property of the prope	No。	Amount	No	Amount	No。	Amount	No	Amount	No	Amount
		₩.		₩.	O COLOR WITH THE PROPERTY OF T	•	AND THE PROPERTY OF THE PARTY O	•	Andrew Committee of the Control of t	•
P. E. Island	ı	ŧ	į	7	10	150		⊨ t	ŧ	÷ 1
Nova Scotia	O	674	ີພ	5,734	30	14,289	ı	- 1	23	24,220
New Brunswick	63	724	ł	+	38	5,255	ı	1	22	66,815
Onepec	169	129,612	18	5,592	3,077	5,042,206	8	ı	77	1,168,879
Ontario	279	44,366	35	2,714	4,719	2,372,984	1	3	191	1,595,806
Manitoba	100 100 100 100 100 100 100 100 100 100	1,530	1	+	, 115	69,024	1	ı	78	138,676
Saskatchewan	2	741	1	1	124	21,732	!	1	14	086
Alberta	ರಾ	1,073	4	190	191	66,191	1.	8	52	50,392
British Columbia	34	1,158	32	5,741	1,452	458,886	ţ	ı	61	87,764
rukon	The state of the s	Control Control Manual Control	4	90		+	ŧ	1	ł	. 1
Gross Total	531	179,678	101	14,061	9,736	6,048,695	1	A. Minister change companying the same	510	5,113,532
	7	Classed anomod		1000000	3 do no + 2 + 2	Company of the second second second second	and the state of the state of		And self-of-resident and and an expensive state of the	

/ Classes grouped to conceal identity of taxpayer.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT. 1917. DURING THE FISCAL YEAR 1952-55. CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont.d.

- Con
DIVIDUALS
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	I a C S	FAMILY	ALL	OTHERS		HNOLAGGIETE	CITTED		A HARDEN	
Province	NOO IN	CMULLADO					777.750		IOTALIS	
to the first or the first of the first own production of the first of the first own production of the first own pr	INO.,	Amount	No.	Ашо	Amount	Am	Amount	No.	. A	Amount.
D D	1	€\$		***		The state of the state of	-	March of the Action of		
ro Ec Island	27	2,933	92	4.	4,358			496	0	00 × 30
Nova Scotla	22	25,605	602	106,262	262	0.4	2853	4 988	<u>د</u> ۲ م	0,000
New Brunswick	51	37,235	468	61,721	721	2 -	7.570	4 900 K	7 4	400,704
Quebec	221	568,329	1,888	713 485	485	27.5	010	00000 10000	DG (046,U65
Ontario	869	740.753	2000	1 170	2000	000 (0)		57,445	9,713,	5,905
Manitoba	25	52 078	1 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2000001160	200	019		968,97	11,892,746	2,746
Saskatchewan	3	070	#00 0 L L	07T	400		0/.9	12,263	1,035,677	5,677
Alberta	200	010°00°	277	12,163	165	7		6,221	224.	1.763
British Columbia	30.0	44. 203 207 27 2	565	69, 378	378	5		8,403	555	554.231
Villon	50e	1859475	819	179,596	596	14,729		15,917	1.689	121
Head Office	1 -	?	22		105			588	1(587
יייייייייייייייייייייייייייייייייייייי	The second of the second of		A Total Carried Services	a and among to a	4000	401,976	926		40	401 976
Gross Total Deductions	1,780	1,685,614	8,632	2,442,918	918	564,750	1	166,972	26,544,972	1,972
No+ To+ol							Consideration II	THE C SHE COME SHE SHE SHOW THE PROPERTY OF TH	38	385,506
TOO OF A CAL			NO has a regulation than it.	Territoria a region de regional de la compansión de la co	and the second section in	The set we opposite the standard	1	166,972	25,959,	, 466
- 2 - Profile (Objection of the State of the			્યેં	CORPORATIONS	SNOT					17
Province	AGRARTANS		CTOMATO	TOWARD!	The state of the s	Martin Martin Company of the Company		the section to be seen	A Section of the secondarial	*******
TO OFFICE AND ADDRESS OF THE PERSON OF THE P	No. Amount	t	No Amount	No	Amount	MERCH No.	WERCHANT-RETAI- No. Amount		CHANT-W	HOLESALE '
P. R. Talond		L	\$\$		- (4)	Alleria Control or Elizabeth Swelling	40-	a villa-d'ir que parallement par d'indivincia	Carried of the Park	-60
Nova Scotia	CC 1 °C CT	⊋	1	ı	1	to.	1,468	0		* +
New Brunswick		į	Į	ŧ	ı	59	28,265			14,151
Quebec	1 1	1	ı	ľ	!	28	18,958			6,371
Ontario	10 17 726		ł.,	ı	1	. 186	208,351			341,237
Manitoba		j.	ŧ	ŧ	ŧ	412	1,476,006	3 254		558,284
Saskatchewan	L	ł ·	ŧ '	1.	1.	74	64,168			525,722
Alberta	N. R 722	ı	1	1	ı	49	16,959	122		8,435
British Columbia	34 7 AL	j	į	į	ı	81	59,023		0,	95,210
Yukon			Į	3	ŧ	113	187,543		CV.	1,173
Total Bond	AO 00 00		and of statement and the statement and	And the second control of the second control	and or providence of the sample of	ent?	7	90		, +
TROOT COOTS	40 52,570	The state of the s	ŧ	ı	į	1,017	2,060,741	741	1,848,	3,583
			A CHILD AND THE PARTY OF THE PA	And Annual problems of the Contestion of the Con	Children (Sens) (persymmetry) and (100 filler)	See Sparing and DeCompany, so	on the section of the	The state of the desired state of the state of	-	2000

/ Classes grouped to conceal identity of taxpayer.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1952-53, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl. 8

2. CORPORATIONS - Con.

Province	MAN	MANUFACTURES	N. RE	NATURAL RESOURCES	FINA	FINANCIAL	TRANS	TRANSPORTATION & PUBLIC UTILITIES	PE	RSONAL C	PERSONAL CORPORATIONS
N	No。	Amount	No.	Amount	No.	Amount	No.	Amount	N	No.	Amount
and the second s	and disseller for	**	Market with a Standard Standard	€		₩-		₩			₩
P. E. Island	13	5,543	1	+	13	52,168	4	3,286		1	1
	46	126,667	15	38,895	29	85,750	22	110,375		ı	1
ck	54	48,714	10	7,654	12	5,038	15	105,449		ı	ı
4	16	5,145,079	27	73,957	376 8	2,716,733	53	2,455,742		ı	1
-	44	9,817,205	54 2,	2		2,636,173	120	880,934		1	1
ď	47	76,844	4	55,157		225,839	о з	53,627		1,	1
ewan	19	52,875	,1	7	48	41,918	ಬ	2,625		1	1
Alberta 4	44	265,453	48	310,917	46	30,682	203	27,974		ł	1
Columbia	21	859,172	17	167,258	98	51,211	74	811,184		ı	ı
1		and a	1		ł		1	+		an de samberé en de ch	
Gross Total 1,829		16,357,552	169 3	3,177,428 1,270		5,821,512	216	4,451,196			ı
		1									
Province		CORPORATIONS	ATTONS	ALI	ALL OTHERS	SS	UNCLAS	UNCLASSIFIED		TOTALS	18
		No.	Amount	No	1.	Amount	Ато	Amount	No		Amount
			***			***	*				€
P. E. Island		1	=	63	77	14,371		79	22		60,670
Nova Scotia		1	ì	44	7	40,629			247	4	42,730
New Brunswick		t	1	29		55,101			174	33	265,286
Juebec		1	1	297	1,10	1,106,112			1,573	12,04	12,047,211
Ontario			ı	439	1,2	1,228,242		90	2,856	19,13	19,138,262
Manitoba		1	1	65	H	126,705		i	423	1,1	1,126,062
Saskatchewan		1	1	828	. 1	19,400		1	161	7	122,211
Alberta		1	ł	7.1	. ~	79,168			222	8	872,160
British Columbia		1	ł	109	1,	141,668		ı	653	2,48	2,484,355
		ı	1	တ		1,229		ı	စ		1,229
Head Office		-		and the second s				937	1		957
Gross Total		1	å	1,101	2,8	2,810,625	1,	1,106	6,483	36,5	56,561,113
Deductions								- Annual Control of the Control of t	707	4 7 Z	455,882
Men toogt		CTPS . all . Shadle . the greatest and . or page	and the state of t					Section of the sectio	0,400	TOOC	Tex, lul, de





DEPT. OF POLITICAL SCIENCE UNIVERSITY OF TORONTO

CANADA

DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

GENERAL STATISTICS BRANCH

INCOMES ASSESSED

FOR

INCOME WAR TAX

IN

CANADA

1934

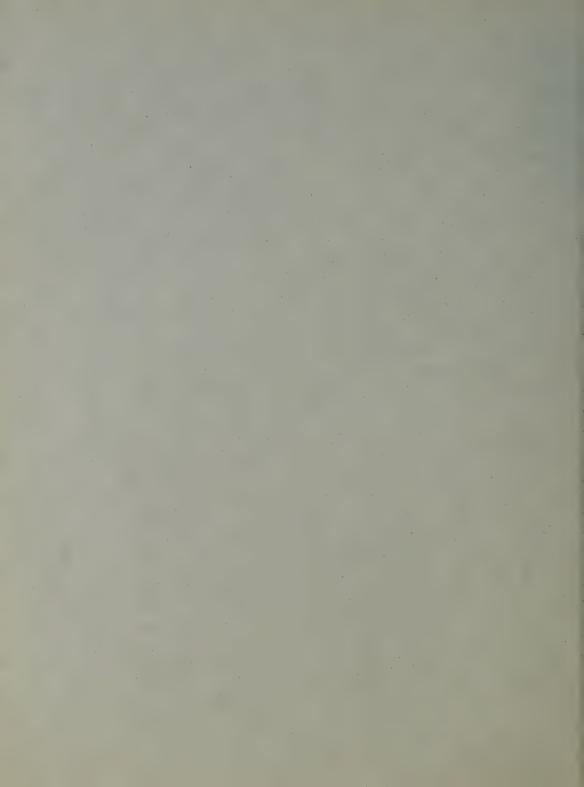
And Income War Tax Collected Thereon

Classified by Provinces, by Size of Incomes and

by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue.
by Authority of the Hon. R. C. Matthews, M.P.,
Minister of National Revenue.

Published by Authority of the HON. R. B. HANSON, K.C., M.P., Minister of Trade and Commerce.



DOMINION BUREAU OF STATISTICS GENERAL STATISTICS BRANCH OTTAWA

Dominion Statistician: Chief, General Statistics Branch: R. H. Coats, LL.D., F.R.S.C., F.S.S.(Hon.)

S. A. Cudmore, M.A., F.S.S.

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In countries where income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and more particularly to its distribution by income classes and by occupations of income taxpayers. Thus most estimates of the amount and the distribution of income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada on account of the relatively high standard of living of our people the exemption limit has been comparatively high. Indeed, under income tax legislation of 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930 both inclusive. In the session of 1932, however, the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931 while in the 1933 session a further reduction was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932. The effect of these reductions is reflected in the large increases in the number of income taxpayers in the lower income classes in 1932-33 and 1933-34.

The general rate of corporation income tax which, after an exemption of \$2,000, had been 10% on incomes under \$5,000 and 10½% on incomes of \$5,000 or over from 1919 to 1924 was reduced to 9% on incomes of 1925, 8.1% on incomes of 1926 and 8% on incomes of 1927, 1928 and 1929. It was raised again to 10% on incomes of 1930, to 11% on incomes of 1931 of \$5,000 or less and 11.55% on incomes in excess of \$5,000 and to 12½% on incomes of 1932 with an extra 1% where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries. Again in respect of the income of 1932 the \$2,000 exemption hitherto afforded corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1934 apply in the main to the calendar year 1932, the income tax due on these incomes being collected mainly in April. May and June of 1933. Similarly, the figures of income assessed in the fiscal year 1933, apply for the most part to incomes earned in the calendar year 1931, and so on.

The figures of Table 1 show the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last fourteen fiscal years, together with the amount received from such taxation. Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933 and 1934 showed a great decline to \$992,600,000, \$944,100,000 and \$829,300,000 respectively, indicating a serious contraction in both individual and corporate incomes from 1930 to 1934 as compared with 1929. While in 1933 individual incomes

assessed increased from \$660,100,000 to \$685,500,000 owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower.

From Table 2 it will be seen that the great bulk of the income assessed is found in the provinces of Ontario and Quebec. So far as corporate incomes are concerned (see Table 3) this is partly due to the location of the head offices of most Canadian corporations in Toronto and Montreal. British Columbia ranks third in this comparison.

Table 4 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while table 5 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 6 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 7 and 8 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

Besides the amount collected as income tax, in the fiscal year 1934 there was collected an additional \$4,829,635, this being the product of the tax imposed in 1933, and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available.

Amount Received from Special Five Per Cent Tax on Interest and Dividends, Fiscal Year ended Mar. 31, 1934.

Province	Amount of Tax Received	Percentage of Total
	\$	p.c.
Prince Edward Island	7,218	0.15
Nova Scotia	41,627	0.86
New Brunswick	21,898	0.45
Quebec	1,490,648	30,87
Ontario	2,933,351	60.74
Manitoba	69,287	1.44
Saskatchewan	8,311	0.17
Alberta	47,036	0.97
British Columbia	210,227	4.35
Yukon	32	-
Totals	4,829,635	100.00

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECFIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-34.

Note.- Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed

Fiscal	Ind	ividuals		orations	Total Amount	Income war tax paid to the Receiver-
Year	No.	Amount	No.	Amount		General
1921	190,561	anna	3,696	4174	912,410,429	46,381,824
1922	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925	225,514	701,892,820	6,236	297, 267, 428	999,160,248	56,248,043
1926	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927/	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
1928	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933x	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934x	203,957	617,717,251	8,913	211,614,313	829,331,564	56,569,537

/ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1930-34.

Committee of the continues of the contin	tion the title of	gan ingan repai rejak kelam dameripan rejak kepanyanan repai bahan gan kepai inga kepa	nanter - Matemativenskrivenskrivenskrivenskrivenska	the their text has be easily this bis min the bis specific as	on the last right representative that the contract the contract the contract that the contract the contract that the con
		Amount of :	income Assessed	l	
Province	1930	1931	1932	1933 ^X	1934 ^x
P.E.I.	2,293,916	2,238,000	1,981,321	2,015,664	2,072,019
N.S.	20,183,735	22,954,032	22,748,690	23,699,355	19,701,482
N.B.	16,743,421	17,441,133	15,941,318	16,253,444	16,551,288
Que.	402,108,906	374,899,266	234,313,011	259,566,516	179,807,900
Ont.	599,709,588	634,211,212	508,414,692	448,057,907	428,279,628
Man.	83,659,145	84,061,015	56,619,647	53,808,386	45,049,397
Sask.	42,729,044	38,709,748	24,279,759	19,765,936	19,056,999
Alta.	47,251,766	79,999,021	45,115,980	32,757,215	43,652,512
B.C.	109,367,418	115,849,332	82,033,481	87,124,464	73,972,698
Yukon	1,146,505	1,115,781	1,158,321	1,042,677	1,187,641
TOTALS	1,325,193,444	1,371,478,640	992,606,220	944,091,564	829,331,564

3. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED MARCH 31, 1932-34.

Note. The number of individual income taxpayers in 1933 and their total assessed income is affected by the lowering of the exemption limit in 1932 from \$1,500 to \$1,200 and from \$3,000 to \$2,400 for single and married persons respectively. In 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

1. INDIVIDUALS

		1932	19	933	1	.934
Province	No.	Amount	No.	Amount	No.	Amount
I—————————————————————————————————————		\$	err för er elle statigen milita umtil i til flemmelsen mellen engelemme	entre de la completación de la c	After a desirable from addressed of traderior at \$ 1.8 \$ 15 miles	\$
P.E.I.	363	1,774,280	496	1,679,912	556	1,525,354
N.S.	3,589	18,062,374	4,988	19,855,850	5,939	16,844,505
N.B.	2,668	12,859,395	3,995	14,127,246	4,958	14,868,767
Que.	29,368	157,759,210	37,445	198,638,008	42,876	126,769,543
Ont.	60,358	312,283,792	76,856	298,022,196	95,853	308,913,685
Man,	10,007	43,858,932	12,263	44,557,080	14,413	37,184,582
Sask.	5,479	20,761,370	6,221	18,517,056	7,388	18,145,251
Alta	7,807	31,352,985	8,403	28,037,752	11,650	35,103,197
B.C.	13,658	60,439,705	15,917	61,085,731	19,824	57,228,697
Yukon	324	955,214	388	1,023,149	500	1,133,670
TOTALS	133,621	660,107,257	166,972	685,543,980	203,957	617,717,251

2. CORPORATIONS

Province		1932		1933	1	934
210741100	No.	Amount	No.	Amount	No.	Amount
		\$	igan in Spanish pamily consigns algorith consist, consigna-	\$	the second section of the	\$
P.E.I.	43	207,041	57	335,752	83	546,666
N.S.	240	4,686,316	247	3,843,505	318	2,856,976
N.B.	190	3,081,923	174	2,126,198	210	1,682,520
Que.	1,200	76,553,801	1,573	60,928,508	1,883	53,038,358
Ont.	2,529	196,130,900	2,856	150,035,711	4,131	119,365,943
Man.	451	12,760,715	423	9,251,306	392	7,864,816
Sask	273	3,518,389	161	1,248,880	319	911,748
Alta.	362	13,762,995	333	4,719,463	418	8,549,315
B.C.	716	21,593,776	653	26,038,733	1,153	16,744,001
Yukon	6	203,107	6	19,528	6	53,970
TOTALS	6,010	332,498,963	6,483	258,547,584	8,913	211,614,313

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PATD UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31,1930-34.

1. INDIVIDUALS

(a) Number of Taxpayers.

Inder \$2,000 \$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000	38,709 20,090 24,429 17,468 10,980 7,349 4,620 3,313 2,607	38,788 20,885 22,869 17,909 11,348 7,483 4,814 3,449 2,609	37,002 19,595 21,160 16,555 10,410 6,839 4,573 3,238	63,276 29,156 27,546 15,760 8,951 5,556 3,481 2,580	93,316 46,207 27,778 13,312 6,670 4,082 2,770 1,937
\$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000	24,429 17,468 10,980 7,349 4,620 3,313 2,607	22,869 17,909 11,348 7,483 4,814 3,449	21,160 16,555 10,410 6,839 4,575 3,238	27,546 15,760 8,951 5,556 3,481	27,778 13,312 6,670 4,082 2,770
\$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10, 000	17,468 10,980 7,349 4,620 3,313 2,607	17,909 11,348 7,483 4,814 3,449	16,555 10,410 6,839 4,573 3,238	15,760 8,951 5,556 3,481	13,312 6,670 4,082 2,770
\$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000	10,980 7,349 4,620 3,313 2,607	11,348 7,483 4,814 3,449	10,410 6,839 4,573 3,238	8,951 5,556 3,481	6,670 4,08 2 2,770
\$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$1 0,000	7,349 4,620 3,313 2,607	7,485 4,814 3,449	6,839 4,573 3,238	5,556 3,481	4,082 2,770
\$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000	4,620 3,313 2,607	4,814 3,449	4,57 3 3,238	3,481	4,082 2,770
\$8,000 to \$9,000 \$9,000 to \$10,000	3,313 2,607	3,449	3,238	V	
9,000 to \$10,000	2,607	0		2,580	1,937
		2,609			
10,000 to \$15,000	_ ~		2,462	1,962	1,445
	6,575	6,825	5,901	4,577	3,284
15,000 to \$20,000	2,540	2,878	2,405	1,653	1,254
20,000 to \$25,000	1,181	1,314	1,123	872	665
25,000 to \$30,000	674	784	646	483	349
30,000 to \$35,000	()	491	333	228
35,000 to \$40,000	(1,016	1,045)	267	169	162
40,000 to \$45,000	(()	. 197	130	116
45,000 to \$50,000	()	1.43	97	75
\$50,000 and over	603	601	614	390	307
Totals	142,154	143,601	133,621	166,972	203,957

	(b) Amour	nt of Taxes	Paid		
	\$	\$	\$	\$	\$
Under \$2,000	284,797	171,237	162,613	416,776	989,083
\$2,000 to \$3,000	290,052	316,458	291,274	453,936	1,015,183
\$3,000 to \$4,000	399,316	327,728	294,739	538,647	1,096,121
\$4,000 to \$5,000	402,594	437,407	375,629	559,397	995,500
\$5,000 to \$6,000	441,412	448,935	410,920	573,859	874,915
\$6,000 to \$7,000	596,835	478,985	434,007	570,900	810,922
\$7,000 to \$8,000	453.082	472,641	475,306	513,383	771,434
\$8,000 to \$9,000	470,636	484,866	466,442	560,968	743,943
\$9,000 to \$10,000	534,755	518,664	470,925	562,341	718,510
\$10,000 to \$15,000	2,650,707	2,528,683	2,203,781	2,405,573	2,735,469
\$15,000 to \$20,000	2,226,401	2,386,232	1,955,947	1,980,689	2,032,264
\$20,000 to \$25,000	1,937,343	2,071,218	1,727,028	1,903,341	1,881,997
\$25,000 to \$30,000	1,737,813	1,860,843	1,492,213	1,568,725	1,439,868
\$30,000 to \$35,000	(1,507,718	1,528,988	1,289,887
\$35,000 to \$40,000	(968,530	986,314	1,114,983
\$40,000 to \$45,000	(4,486,976	4,277,731)	882,019	855,278	947,111
\$45,000 to \$50,000	(746,336	768,749	757,856
\$50,000 and over	10,571,399	10,131,844	10,269,892	9,032,358	8,785,854
Totals	27,484,1.18	26,913,472	25,115,319	25,780,222	29,000,900
Unclassified amounts_		291,615			501,980
Totals		27,205,007			29,502,880
Refunds		587,006			319,165
Net Totals	27,237,503	26,624,181	74,772,846	25, 959, 466	29,183,715
worken do to be booken a first to the first	a the fernise the difference or a description for	I - CAME IN ALL & - COMMEN &	. The time and another the following the	opening on P. S. S. S. Sangarage	Participation of the American Company of the American Company of the American Company of the American Company of the Company o

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31,1930-34. - Concl.

2. <u>CORPORATIONS</u>
(a) Number of Taxpayers

Income Class	1930	1931	1932	1933	1934
Under \$2,000	galer fo	Acres .	1453		4,575
\$2,000 to \$3,000	1,528	1,400	1,123	1,423	1,040
\$3,000 to \$4,000	781	723	555	693	542
\$4,000 to \$5,000	551	468	431	529	337
\$5,000 to \$6,000	440	426	343	355	252
\$6,000 to \$7,000	345	334	294	296	188
\$7,000 to \$8,000	274	249	222	206	142
\$8,000 to \$9,000	232	203	197	210	131
\$9,000 to \$10,000	222	168	140	188	105
\$10,000 to \$15,000	702	654	495	520	342
\$15,000 to \$20,000	441	438	354	344	204
\$20,000 to \$25,000	289	326	229	242	156
\$25,000 to \$30,000	238	254	176	153	97
\$30,000 to \$35,000	()	175	149	91
35,000 to \$40,000	Ì	Ś	119	113	61
\$40,000 to \$45,000	(511	563)	100	75	50
\$45,000 to \$50,000	()	80	77	54
\$50,000 and over	1,398	1.393	971	904	540
Totals	7,957/1	7,603/2	6,010/3	6,483/4	8,913/

Company Company (Company Company Compa	/1\	A 1 0 m		titine time therefore the enter the color, and any assessment	marker i specimbel mice, que referminación de la companya del companya de la companya del companya de la companya del la companya de la compa
	(b)	Amount of Taxe	s Pald		
	\$	\$	\$	\$	\$
Under \$2,000	4394	#64%	and	NYON	331,105
\$2,000 to \$3,000	76,349	66,338	54,297	91,654	209,587
\$3,000 to \$4,000	119,366	98,914	91,214	141,045	199,204
\$4,000 to \$5,000	132,597	111,442	122,421	187,115	185,218
\$5,000 to \$6,000	142,324	146,851	145,178	151,721	176,256
\$6,000 to \$7,000	140,715	142,237	147,203	164,531	166,846
\$7,000 to \$8,000	142,926	123,619	135,742	129,184	119,848
\$8,000 to \$9,000	150,951	137,066	143,269	180,129	156,980
\$9,000 to \$10,000	160,785	125,480	112,685	159,422	131,742
\$10,000 to \$15,000	621,296	587,729	550,720	656,580	567,791
\$15,000 to \$20,000	590,491 494,263	567,087	531,830	574,294	493,291
\$20,000 to \$25,000 \$25,000 to \$30,000	533,373	597,828 550,948	496,928	599,364	483,036
\$30,000 to \$35,000	(000,040)	437,202 555,401 457,740	471,897 525,761 469,670	340,525 447,571
\$30,000 to \$35,000 \$35,000 to \$40,000	275	7 000 700	457,740	469,670	447,571 326,112
\$40,000 to \$45,000	1,551,375	1,802,322	446,056	393,761	272,523
\$45,000 to \$50,000	(,	405,241	432,857	416,218
\$50,000 and over	37,244,203	39,370,016	31,868,113	31,229,794	22,939,240
Totals	42,117,562/1	44,440,244/2	36,704,293/	336,560,007/4	27,969,757/5
Unclassified amounts	332,519	471,429	266,755	1,106	18,869
Totals	42,450,081	44,911,673	36,971,048	36,561,113	27,988,626
Refunds	666,857	487,832	489,494	453,882	602,804
Net Totals	41,783,224	44,423,841	36,481,554	36,107,231	27.385.822

^{/1.} Totals include 5 corporations paying \$16,548 in taxation. /2. Totals include 4 corporations paying \$12,367 in taxation. /3 Totals include 6 corporations paying \$3,053 in taxation. /4. Totals include 6 corporations paying \$1,229 in taxation. /5. Totals include 6 corporations paying \$6,664 in taxation.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1930-34.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1930	1931	1932	1933 ^x	1934
Agrarians	2,626	2,276	653	249	262
Professionals	7,439	7,448	6,512	6,012	5,941
Employees	95,328	99,658	96,272	132,722	167,737
Merchants, retail	11,117	10,174	7,314	6,009	4,960
Merchants, wholesale	1,500	1,563	987	690	575
Manufacturers	1,140	947	823	531	467
Natural resources	243	174	147	101	77
Tinancial	9,534	9,278	9,718	9,736	11,753
Personal Corporation	s 912	597	568	510	618
Family Corporations	3,129	3,235	2,626	1,780	1,576
all others	9,186	8,251	8,001	8,632	9,991
Totals	142,154	143,601	133,621	166,972	203,957

(b) Amount of Taxes Paid

Classes	1930	1931	1932	1933	1934
	\$	\$	\$	\$	\$
Agrarians	123,909	131,910	36,379	27,620	22,334
Professionals	1,716,675	1,913,761	1,893,161	1,762,428	2,008,471
Employees	8,336,416	8,717,015	8,355,336	9,700,590	11,340,010
Merchants, retail	1,248,277	1,196,920	830,524	620,154	527,693
Merchants, wholesale	464,726	454,540	271,459	184,932	217,233
Manufacturers	263,525	225,135	162,354	179,678	129,978
Natural resources	79,677	57,942	21,331	14,061	11,514
Financial	7,084,327	6,641,080	5,874,722	6,048,695	7,512,473
Personal Corporations	3,614,204	3,114,145	3,082,674	3,113,532	2,768,992
Family Corporations	1,881,138	1,953,544	1,993,797	1,685,614	1,354,613
All others	2,671,243	2,507,479	2,613,581	2,442,918	3,107,589
Unclassified	275,882	291,616	148,596	564,750	501,980
Totals	27,759,999	27,205,087	25,283,914	26,344,972	29,502,880
Refunds	522,497	580,906		385,506	319,165
Net Totals	27,237,502	26,624,181	24,772,846	25,959,466	29,183,715

^{*} In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

⁺ In 1933 the exemption limit was further lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1930-34. - Concluded

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1930	1931	1932	1933	1934 ^x
Agrarians Merchants, retail	111	88 1,349	39 1,044	40	71 1,427
Merchants, wholesale Manufacturers Natural resources Financial Transportation and	1,071 2,502 309 1,021	958 2,475 295 1,134	640 1,803 143 1,050	741 1,829 169 1,270	874 1,897 198 2,853
Public Utilities All others	358	345 959	312 979	316 1,101	434 1,159
Totals	7,957	7,603	6,010	6,483	8,913

(b) Amount of Taxes Paid

Classes	1930	1931	1932	1933	1934
	\$	\$	\$	\$	\$
Agrarians Merchants, retail Merchants, wholesale Manufacturers Natural resources Financial Transportation and Public Utilities All others Unclassified	58,028 2,836,933 2,981,802 19,885,735 3,617,300 3,960,486 6,686,498 2,090,779 332,520	56,404 2,798,156 2,975,641 21,988,645 4,211,330 4,261,232 6,192,278 1,956,557 471,430	19,088 2,241,079 1,499,306 17,692,605 2,872,504 4,830,390 4,769,437 2,779,884 266,755	32,370 2,060,741 1,848,583 16,357,552 3,177,428 5,821,512 4,451,196 2,810,625 1,106	19,146 1,332,731 1,491,913 11,849,040 3,017,750 4,688,265 3,607,251 1,963,661 18,869
Totals Refunds	42,450,081 666,857	44,911,673 487,832	36,971,048 489,494	36,561,113 453,882	27,988,626 602,804
Net Totals	41,783,224	44,423,841	36,481,554	36,107,231	27,385,822

Grand Totals, Individuals and Corporations 69,020,726 71,048,022 61,254,400 62,066,697 56,569,537

X In 1933 the statutory income of \$2,000 on corporation incomes was removed.

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FERGENIACES OF TAXISTED AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 61,1951-54

(a) Number of Taxpayers

Province	1931	17	13	1932		1933 ^X	1934	4+	
	No °	Per cent	No °	Per cent	No °	Per cent	No.	Per cent	
P. E. Island	490	45°	262	.27	496	.30	556	. 27	
ova Scotla	5,462	2.41	2,589	2°68	4,988	2,99	.5,939	2,91	
W Brunswick	2,822	1.97	2,668	2000	2,995	2,39	4,958	2,42	
tebec +	200,271	77°04	200	21,98	57,445	22,43	42,876	21,02	
ni toha	10,740	45° C6	100 00 00 00 00 00 00 00 00 00 00 00 00	45° Lx	7,000	46.03	95, 852 852	47,00	
skatchewan	7,544	 	5,000	4°4°	LC, 2000	る。これではなる。	14,413	7°.07	
berta	8,956	6,24	7,807	10.25	8,403	эт. ЭК	0000, 11	30°0 27	
itish Columbia	14,279	80°0°	13,658	10.82	15,917	000	19,824	0,00	
مم الهوامي	000	030	も少 の	5. ° ∠4	288	. 23	200	. 25	
וובמת סדדדכת				-	1	1	1	1	
Totals	143,601	100.00	153,621	100,00	166,972	100,00	203,957	100 00	and the second second second second

(b) Amount of Taxes Collected

	Amount	Per cent	1932 t Amount	Fer cent	Amount	1933 ^x Per cent	1934 ⁺	Per cent
P. E. Island Nova Scotia Nova Brunswick Outerio Manitoba Saskatchewan Alberta Eritish Columbia Tukon	29.25.25.25.25.25.25.25.25.25.25.25.25.25.	11 C 4 L C C C C C C C C C C C C C C C C C	1,555,1787 1,555,1787 1,555,187 1,555,187 1,555,187 1,555,187 1,555,187 1,555,187 1,555,187	1128 4 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1, %48488 #	44 84 8 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	14,0812478 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1148.00 00 1 0000000000000000000000000000000
	26,624,181	100,000	100,000 24,772,846	100,000 25,959,466	5,959,466	00°001	29,183,715	100,00

X In 1952 the exemption limit was lowered from \$5,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

+ In 1933 the exemption limit was lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons, INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PER-CENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 51, 1931-34. - Contid. °

2. CORPORATIONS
(a) Number of Taxpayers

	15	1931		1932	1933	22	. 19	1934 ^x	
Frowince	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	
P. E. Island	54	.77	43	.71	57	88°	83	26°	
Nova Scotia	267	5.51	240	5.39	247	3.81	218	3.57	
New Brunswick	222	2,92	190	3.16	174	2.68	210	2.35	
Quebec	1,524	20.05	1,200	19.97	1,573	24.26	1,885	21.12	
Ontario	5,517	45.63	2,523	42,08	2,856	44.05	4,131	46.35	
Manitoba	625	8.22	451	7.50	423	6.53	292	4.40	
Saskatchewan	305	4.01	273	4.55	161	2.48	219	5.58	
Alberta	458	6.02	262	6.03	522	5.14	418	4.69	
British Columbia	827	10,88	716	11.91	653	10.08	1,153	12.94	
Yukon	4	.05	9	010	9	60°	9	.00°	
Head Office	-	- comp		400		-	1	-	
Totals	7,603	100.00	6,010	100.00	6,483	100.00	8,913	100.00	
			(b) <u>4</u>	(b) Amount of Taxes Collected	Collected				- 10
Province	19	1931		1932	1933	52	19	1954	-

1954	Per cent		,351	1,259	,603	51,955	55,035	2,918	.364	2,476	6,950	.024	690°	100,000
19	Amount	*	96,208	344,875	164,874	8,750,570	14,523,601	799,023	99,720	678,115	1,905,305	6,664	18,869	27,585,822
1933	Per cent		.165	1.222	.689	55.041	52,365	2.096	. 522	2,379	6.716	°,002	.003	100,000
07	Amount	***	59,670	441,294	248,698	11,930,107	18,907,191	1,118,052	116,381	859,055	2,425,136	710	927	36,107,231
1932	Per cent		.051	1,187	. 596	52.716	51,240	5,507	0.406	2,800	7,695	° 008	. 014	100,000
•	Amount	***	11,421	433,034	217,540	11,935,309	18,692,674	1,206,562	148,294	1,021,377	2,807,283	5,055	5,007	36,481,554
1931	Per cent		°03		° 58				1,11		7.96			100.00
7	Amount	***	15,022	301,866	259,070	13,621,542	22,719,923	2,140,661	494,277	1,314,295	5,535,452	12,834	8,899	44,423,841
Drowing			P. E. Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Head Office	Totals

5. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

Province	1931	51		1932	Н	1933		1934	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	nt
P. E. Island	544	.36	406	.29	553	32°	629	02°	
lova Scotia	5,729	2,47	5,829	2.74	5,235	5.02	6,257	2.94	
New Brunswick	5,044	2°01	2,858	2.05	4,169	2,40	5,168	2,43	
Quebec	31,735	20.99	50,568	21.89	39,018	22,49	44,759	21,03	
Ontario	68,030	44.99	62,887	45.03	79,712	45,96	99,984	46.97	
Manitoba	11,589	7.53	10,458	7.49	12,686	7,31	14,805	6,95	
Saskatchewan	7,849	5,19	5,752	4.12	6,382	5,68	7,707	3.62	
Alberta	9,414	6.23	8,169	5,86	8,736	5.04	12,068	5.67	
ritish Columbia	15,106	ଚ୍ଚିତ୍ର ଚ	14,574	10,29	16,570	9,56	20,977	0,00	
Tukon	264	.24	550	. 24	394	.22	506	.24	
Head Office	CONTRACTOR	1	1	i	ı	1	1	1	
Totals	151,204	100,00	139,621	100,00	173,455	100.00	212,870	100,00	
			(b) Amount	(b) Amount of Taxes Collected	cted				-11-
	201	7.7		020			r	7.20	
Drown	TOST	70	7	132X	7	1955	-	1934	

Dange	1931	31		1932	1.6	1933		1934
FIOVINCE	Amount	Per cent						
	KO-		€		S		-	
P. E. Island	45,671	90°	40,930	°067	84,860	.14	121.713	22.
Nova Scotia	600,000	.94	822,836	1,361	889,349	1,43	869,175	1.54
New Wrunswick	612,947	98°	530,852	,867	592,411	25.5	636,294	100
Sachec	25,087,571	52,50	20,671,026	53.746	21,452,067	54,57	18,662,741	32,93
Ontario	54,713,871	48,86	30,268,306	49,415	30,681,332	49,43	28,613,563	50.58
Manitoba	5,537,771	4.98	2,232,349	3.644	2,134,393	3,44	1,852,621	2000
Saskatchewan	932,954	1,31	403,481	.659	538,512	. 54	362,973	. 64
Alberta	2,316,043	3,26	1,855,848	3,026	1,408,126	2,27	1,343,388	2,37
British Columbia	5,106,454	7,19	4,403,853	7,189	4,082,526	6.58	5,662,149	6.47
Yukon	19,034	°03	10,359	017	11,092	20°	26,472	0.5
Head Office	269,6	10°	5,560	600°	392,029	.63	418,448	.74
Totals	71,048,022	100,00	61,254,400	000°001	62,066,697	100,00	56.569.537	100.00

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1955-34, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES.

1. INDIVIDUALS

i													.]	2	,											1		1
000 to	Amount	***	1.938	19,833	17 671	222,603	382,521	48,603	15° 5786	71,705	810,922	00 to	+ x 11 C m 41	A COLUMN	*)=	\(\frac{\fir}{\fin}}}}}}}}}{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac{\frac}\frac{\frac{\frac{\frac}}}}}}}{\frac}}}}}}}}}{\frac{\frac}{\frac{\frac{\f{\frac{\frac{\frac{\frac{\frac{\frac{\frac{	50,400 FK 747					7 2		5		1,881,997	Personal Association of the San
\$6,000	No.		72	102	00	,			900		4,082	\$20,000 to	N					37 92			559 28		0 20	776 355			34 665	designation of the second second
to	Amount	***	4.174	22,216	20,763	8,611 1	413,084 1	1,172	18,863	77,600	15) to	Amount.		i e Q	=	4 90 B	736 76 787 789	2000	1.008 961	91.5	2000	%O. O. V	111,7			2,032,264	
\$5,000 t	No.		32		178	,630	,168		157		,670 8	\$15,000 to	No			1		0 0		929			1 6		7			Control and the second second second
000 to	Amount	€₽	2,498	29,934	20,914	254,605 1	120	57,763	22,173	89,264	995,500 6	\$10,000 to \$15,000	ınt	and the second s	€₽	4.654	77,086	56,700	800 855	1,519,048	157,803	18,239	89,746	206,481	5,357	1	6,755,468 1,254	And when the control of the second se
\$4,000 t			40	436	504		277		88 88 88 88		15,312	\$10°0					94	72	906	1,640	195	22	107	223	4	800	23 KO4 6	
00 to	Amount	*	2,661	55,505	26,395	271,440	520,223	64°TS	220 220 220 200 200 200 200 200 200 200	93,275	1,096,121	00 to	Amount	*		1,993	20,942	28,155	214,037	521,658	40,072	11,478	27, 228	52,348	۲.	719 817	0.	And the second second second second second second second
\$3,000	No.		81	862	907	5000 5000 5000 5000 5000 5000 5000 500	2, 20, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	1,838	938 1,481	2,532	27,778 1	\$9,000 to	No.,	the section of the se		ro	28		408				T.		1	7 115		And the second newspapers and the second
00 to	Amount	*0	2,254	27,912					50,039	89,851	1,015,183 2	\$8,000 to	Amount	re-	िक	2,538	20,010	19,889	208,886	549,518	41,648	11,362	27,267	171 171	+1+6+	743.943		And the second s
\$2,000 \$3,000	No.		145	1,412	1,189	8,773	780,22	2,242	2,615	4,420	46,207	₩ 80 80 80 80 80 80 80 80 80 80 80 80 80	No.			ω	20	200	546	914 319	977	200	154	-1 -2 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1		1.937	-	
00	Amount	₹	2,377	26,317	22,684	216,931	450,750	ZO 2014	61,161	98,610	989,083	\$7,000 to	Amount	*#	Þ	688	21,260	15,265	20, 700	1000000	46316A	26,000	56,043			771,434		
Under \$2,000	No.		224	2,624	2,199	18,60% 18,60%	124°24	2000	6,093	9,849	92,316	~ C	No,		•	4	7.5	220	7 0 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	ט האר		- Y O	208			2,770 7		,
Province			Island		swick	Ontario		M G W G		lumbia	Totals	Province	Aprilliani Amelliani disentipen yan inin dani generan pengenanda kembanya		t t	ro E. Island	Nova Scotia	Onebea Drunswick		·	Saskatchewan	Alberta	British Columbia	Yukon		Totals	And the state of t	

Classes grouped to conceal net income and identity of taxpayers.

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STATEMENT SHOWING NUMBER OF INDIVIDUAL AND COFPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-34, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Contig

Province	No No	\$25,000 to \$30,000	\$50,000 to \$55,000 No. Amo	00 to 000 Amount		\$55,000 to \$40,000 No. Amount	\$40 \$45 No.	\$40,000 to \$45,000 No. Amount	N 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$45,000 to \$50,000 No. Amount	
P. E. Island	60	1	COMPANY OF THE PROPERTY OF T	co				••	wells wells with with without the wells we	₩>	partition and the same
Nova Scotia	2	30,957	9	53,219	19	1 7	l ro	51.941	1 1	au 🥕	
New Brunswick	9	26,895	I		0.00	, 1	ro.	41,096	1	, 7	
Quebec	140	576,253	82	459,436		461,259	33	351,837	22	273.022	
Ontario	150	605,754	113	645,616		488,321	21	411,502	42	420,222	
Manitoba	10	59,859	ω	44,301		65,816	4	35,350	1		
Saskatchewan	വ്	789,269/	ţ		1	1	i		ı	ı	
Alberta	ಬ	26,981	4	14,926	26 4	27,070	4	23,468	ŧ	+	
British Columbia Yukon	50	105,800	₹	92,389	01 68	72,517	ω	52,117	ω.	64,612	
Totals	349	1,439,868	228	1.289.887	87 162	1,114,983	1 6	- 111 476	77	757 856	
And the second control of the second control c						20066-		7776170	-	5	
Province		\$50,000		TOTALS		UNSCLASSIFIED	FIED	TO	TOTALS		10
	No	Amount	No.		Amount	Amount		No.		Amount	
		€			•	***			₩		and the same of th
P. E. Island	eno.	į	10	556	25, 574			n n	F 10	7.7	
Nova Scotia	100	52,641	5,939	59	526,264	1.772		7.0 0.0 0.0 0.0 0.0	7 %	758 076	
New Brunswick	4	71,340	4,958	88	473,138	2,373		4 958	277	77 X 77 X	
Quebec	134	5,651,966	42,876		10,043,507	15,719		42.876	10.059.226	226	
Wenitario	143	4,593,896	95,853	-	14,137,639	64,863		95,852	14,202,502	502	
Cachat choma	4	80,963	14,41		1,063,960	4,588		14,413	1,068,548	548	
Albonto	1 1	1 00	7,588	33	266,219	1		7,388	,266	266,219	
Pritich Columbia	0 (609 27	11,6		686,620	2,021		11,650	688	688,641	
Value Columbia	97	262,439	19,824		1,758,170	11,065		19,824	1,769,235	2555	
Tukon	1	8	200	00	19,809	1		200	19	19,809	
nead Ullice	1		And the second s	1	East 1	599,579		1	399	,579	
Gross Total Deductions	207	8,785,854	203,957		29,000,900	501,980		203,957	29,502,880	502,880	1
Net Total								203,957	29, 183, 715	715	-
the second contract of the case of the cas	The same of the sa	The state of the s	and the same can calculate the same and confirmation		the time of the state of the state of the state of	enter constante or de colonicales de				2 - 1	1

Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont d

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2. CORPORATIONS

Province	Ur	Under \$2,000	\$2°0°	\$2,000 to	\$3,0	\$5,000 to	\$44 \$0	\$4,000 to	# P	\$5,000 to	\$6,	\$6,000 to
endige and analysis of the control o	No.	Amount	No.	Amount	No	Amount	No.	Amount	No.	Amount	, No.	Amount
		*€ 3:		-60-	ody many jorgal wide, jorga, j	***		*69	The state of the state of	*60		:64
P. E. Island	22	2,894	13	5,125	4	1,085	ಬ	2,774	1	. *	4	4.366
Nova Scotia	187	17,786	21	696,9	16	6,574	14	10,126	07	7.010	0	010
New Brunswick	137	10,925	22	7,955	4	1,665	9	3,776) K.	2,750)) TO SO
Quebec	651	40,024	258	55,290	160	56,984	107	40,942	, 63	55,447	46	47 297
Ontario	2,058	151,515	473	102,173	253	99,551	144	82,005	70.5		107	70× 07
Manitoba	226	18,190	46	14,106	14	8,474	122	9,544	9 0		ዞ ኒና. ጋ	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Saskatchewan .	262	17,620	17	5,071	00	5,025	. 20	1.801) on	10 c	M C	2000
Alberta		19,905	54	12,508	18	11,507	4	8,559	,	10,40%) גר	1 200 T
British Columbia	766	52,246	115	22,392	64	28,341	42	25,691	18	19,283	CV	11.578
Yukon	1	+	1	7	1	-	1	+	- mark			
Gross Total	4,575	331,105	1,040	209,587	542	199,204	337	185,218	252	176,256	188	166,846
Province	*	\$7,000 to	\$8,000 to	00 to	&# O C</td><td>\$9,000 to</td><td># 10 #</td><td>\$10,000 to</td><td>\$15 \$25</td><td>\$15,000 to</td><td>\$20,000</td><td>000 to</td></tr><tr><td></td><td>No。</td><td>Amount</td><td>No。</td><td>Amount</td><td>No</td><td>Amount</td><td>No.</td><td>Amount</td><td>No.</td><td>*~ Amount</td><td>No.</td><td>aks, uno lo, Amount</td></tr><tr><td></td><td>The second secon</td><td>•</td><td></td><td>***</td><td></td><td><0</td><td></td><td>*</td><td>- Control of the Cont</td><td>€3</td><td></td><td>€0</td></tr><tr><td>P. E. Island</td><td>1</td><td>7</td><td>and 5</td><td>7</td><td>63</td><td>5,431</td><td>9</td><td>10.241</td><td>ı</td><td>7</td><td>-</td><td>± 0</td></tr><tr><td>Nova Scotia</td><td>9</td><td>7,007</td><td>4</td><td>5,332</td><td>100</td><td>6,062</td><td>100</td><td>19,207</td><td>7</td><td>18,817</td><td>H FC</td><td>7 869</td></tr><tr><td>New Brunswick</td><td>***</td><td>+</td><td>4</td><td>5,631</td><td>ಬ</td><td>5,944</td><td>∞</td><td>14,485</td><td></td><td>7</td><td>) גמ</td><td>16.769</td></tr><tr><td>Quebec</td><td>33</td><td>30,865</td><td>41</td><td>45,939</td><td>37</td><td>45,144</td><td>101</td><td>161,385</td><td>56</td><td>152,099</td><td>48</td><td>154,684</td></tr><tr><td>Untario</td><td>77</td><td>60,962</td><td>63</td><td>76,088</td><td>43</td><td>46,903</td><td>162</td><td>260,509</td><td>105</td><td>265,666</td><td></td><td>227,465</td></tr><tr><td>Manitoba</td><td>52</td><td>5,326</td><td>Ŋ</td><td>8,645</td><td>, 100</td><td>4,559</td><td>10</td><td>20,242</td><td>10</td><td>21,936</td><td></td><td>16,833</td></tr><tr><td>Saskatchewan</td><td>ž (</td><td>+</td><td>1</td><td>7.</td><td>1</td><td>7</td><td>2</td><td>14,955</td><td>K3</td><td>6.342</td><td></td><td>7</td></tr><tr><td>Alberta</td><td>ω (</td><td>2</td><td>ŧ</td><td>1</td><td>ಬ</td><td>10,728</td><td>73</td><td>22,404</td><td>0)</td><td>16,690</td><td>4</td><td>17,590</td></tr><tr><td>british Columbia</td><td></td><td>8,424</td><td>14</td><td>15,285</td><td>9</td><td>6,970</td><td>25</td><td>44,363</td><td>14</td><td>36,741</td><td>107</td><td>42,181</td></tr><tr><td>ıukon</td><td>1</td><td>0000</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td></td></tr><tr><td>Gross Total</td><td>142</td><td>119,848</td><td>131</td><td>156,980</td><td>105</td><td>131,741</td><td>342</td><td>567,791</td><td>204</td><td>493,291</td><td>156</td><td>483,036</td></tr><tr><td>ender aufgreichte der Ausgeber der Geschen /td><td>Andrew Property and the street</td><td></td><td></td><td></td><td></td><td></td><td>to relate or many or other party par</td><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>							

Classes grouped to conceal net income and identity of taxpayers.

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STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Contid.

) }	The state of the s	2	31100				
And the second s	\$25,	\$25,000 to	\$30,	\$20,000 to	\$35	\$35,000 to	\$40	\$40,000 to	\$4	15,000 to		Į.
Province	が - M-	#50,000	80°	\$55,000	\$4(000,0	\$4	\$45,000	₩ ;	\$50,000		
	NO ?	Amount	NO.	Amount	No.	Amount	No °	Amount	No.		Amount	
		€		***		160		*			*	
P. E. Island	ŧ	7	¥.	\$	ı	7.	- 1	7		N.	. 56 8 50	
Nova Scotia	M	10,506	8	+	and a	7	ಗು	30.877	e days		7	
New Brunswick	1	1	į	7	avere	. 1	ŧ	1	!		_ 1	
Quebec	26	97,107	26	121,280	14	94,089	16	95,522			128.480	
Ontario	21	175,190	44	210,264	32	175,698	202	107,963	28		159,818	
Manitoba '	9	17,615	2	54,733	ţ	+	1	7	, ro		42,710	
Saskatchewan	i	7	674	11,942	ł	. 1	1	. 1	100		28,351	
Alberta	200	12,814	4	24,781	ນດ	19,224	50	19,663	. 1		7	
British Columbia	∞	27,295	2	44,571	2	27,100	9	18,498	1		`^	
Tukon	*	1	1.		m.	+	1		8		. 1	
Gross Total	97	340,525	16	447,571	19	326,111	20	272,523	54		416,218	
Province	ar	\$50,000		Ī	TOTALS		UNCLASSIFIED	SIFIED	JI	TOTALS		
	No.	Amount	unt	No °	Am	Amount	Amount	ınt	No.	Amount	unt	
The state of the s		₩	And the same of th	en riten stipes tipes ritentino describiro del compressione	- Annual American States and American States a	•	**		ally rather officerally with mild marger of the contract of th	***	to where the critical and makes the fine fine.	
P. E. Island	1		+	82	03	96,418			03	96	,418	
Nova Scotia	-	193	193,758	218	35	350,910	1		318	350	350,910	
New Brunswick	10		105,895	210	17	176,792	444		210	176	176,792	
Quebec	155	i	, 258	1,885	9,07	9,076,994	i		1,885	9,076,994	994	
Untario	583	Z Z	367	4,131	14,74	14,744,082	ě		4,131	14,744,082	082	
Manitoba	0 N	579	579,361	292	81	815,734	į		392	815	815,734	
Saskatchewan	1		+	319	10	100,787	ł		319	100	100,787	
Alberta		466	466,354	418	68	686,300	1		418	686	686, 300	
British Columbia	20	1,476,018	,018	1,153	1,91	1,917,076	1	,	1,153	1,917,076	076	
Yukon	1		-	9		6,664/	!		,	9	.664	
Head Office	-	tali medicinda reda cinda cinda cinda cinda cinda cinda		-			18,869		1	18,	18,869	
Gross Total	540	22,939,240	,240	8,913	27,969,757	9,757	18,869		8.913	27.988.626	626	

Classes grouped to conceal net income and identity of taxpayers

27,385,822 27,988,626 602,804

8,913 8,913

Deductions Net Total STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX
ACT, 1917, DURING THE FISCAL YEAR 1953-54, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES

1. INDIVIDUALS

	08	DADTANO	C.T.C.				and the second second	The state of the s		- The second section of the second section of the second
Province	AC	AGRARIANS	PR	PROFESSIONALS	国	EMPLOYEES	MERCHA	MERCHANTS-RETAIL		MERCHANTS-WHOLESALE
	No。	Amount	t No.	Amount	No.	Amount	No.	Amount	No.	Amount
edit edit edit edit edit edit edit edit		*		40		40		*		+
P. E. Island	I	+	41	2,466	523	10.624	42	1,697	7	
Nova Scotia	n	16	228	44,185	4,638	202,805		26.933	26	ZO 947
New Brunswick	date	+	177	45,119	3,845	201,921		11,306		587
Quebec .	0	96	931	547,077	35,380	5,635,032	722	122,603	0.	96.944
Untario	130	7,745	2,988	1,149,529	77,951	5,450,538	જેં	265,848	¢.	72.270
Man1.toba	H	298	450	51,502	12,667	645,433	222	17,240		7 891
Saskatchewan	23	1,312	267	17,405	6,568	166,472	204	39. 255		1~06;
Alberta	63	12,403	349	54,234	10,118	528,635	2530	000 000	_ L	£ 880
British Columbia	16	288	504	95,916	15,767	680,975	416	20,043		7 7 7
Yukon	- The state of the		9	1,038	464	17,575	07	748		C++6-
Gross Total	262	22,333	5,941	2,008,471	167,737	11,340,010	4,960	527,693	575	217,233
The state of the s	The second of the second second second	And the state of t		AND ADDRESS OF THE PARTY OF THE	The state of the s		and distances and resident supplies of the contract of		the adjusted to the second sec	gerfregesteller tille i såde afrikkensegerik, såstenning mig avge avge avge, støbes
	MANUFACTURES	TURES	NATURAL	NATURAL RESOURCES	Ţ.	FINANCTAL	TRANSPORTATION &	RTATION &	T & two On change	
The section of the company of the contract of	No. A	Amount	No	Amount	No	Amount		Amount	FERSONAL No.	Amount
F & C		€		*		•••		*		*
Nove Scotia	1 0	7 27 5	[14	7.1	ប្រ		í	-	1	1
340000000000000000000000000000000000000	24	Lykte	3	27.2		47 366			7	1000

16 -		
CORPORATIONS	16,064 68,795 1,256,546 1,152,738 159,514 1,451 28,562 85,522	2,768,992
PERSONAL No.	177 177 177 177 177 177 177 177 177 177	618
PUBLIC UTILITIES No. Amount		
PUBLIC U		
FINANCIAL Amount	\$\$ 47,366 44,586 44,586 3,999,943 67,652 118,407 556,551	11,755 7,512,473
No。	6,0 2 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	11,753
NATURAL RESOURCES No. Amount	215 215 2,757 2,757 6,826	11,514
NATURAL 1	170 187 4 1 187 4	2.2
MANUFACTURES No. Amount	2,815 77.9 70,945 51,107 614 8,808 7,808	129,978
MANUF!	101 233 114 4 4 1 1 4 4 1 1	467
The effect of the company of the com	P. E. Island Nova Scotia New Brunswick Quebec Ontario Manitoba Saskatchewan Alberta British Columbia	Gross Total 467

/ Classes grouped to conceal identity of taxpayer.

1. INDIVIDUALS - Con.

STITEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX FAID UNDER THE INCOME MAN TAX ACT, 1917, DURING THE FISCAL YEAR 1953-34, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd.

		}													T7	, %
TOTALS	Amount	**	25,574	528,026	475,511	10,059,226	14,202,502	1,068,548	266,219	688,641	1,769,235	19,809	299,579	29,502,880	219,165	29,183,715
TO	No。		556	5,939	4,958	42,876	95,853	14,413	7,388	11,650	19,824	200	1	203,957		203,957
UNCLASSIFIED	Amount	**	ı	1,772	2,374	15,719	64,863	4,588	l	2,021	11,065		299,579	501,981		
ALL OTHERS	Amount	₩-	5,959	104,186	86,465	1,142,077	1,479,897	90,953	9,180	68,891	119,587	294	1	5,107,589		
ALL C	No.		100	692	559	1,793	4,781	299	107	348	928	16	+ .	9,991		
FAMILY	Amount	•	3,695	52,261	13,584	510,952	507,267	29,134	13,261	41,771	182,708	\$	i	1,354,613		
COR	No.°		22	45	26	545	. 575	88	20	104	551	·	1	1,576		
Province			P. E. Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Head Office	Gross Total	Deductions	Net Total

2. CORPORATIONS

AGRARIANS PRO	PRC	FESS	PROFESSIONALS	EMPL	EMPLOYEES	MERC	MERCHANT RETAIL		MERCHANT WHOLESALE
No. Amount No. 1		4	Amount	No。	Amount	No.	Amount	No.	Amount
*			10/9:		1603-		*		*67:
11 2,744 -	1		1	1	1	10	2,065	ω	2,046
5 82	t		1	I	- 400	77	16,464	26	7,862
7	1		core	I	5	52	11,811	24	40,991
3 455 -	1		1	1	1	546	255,756	213	424,689
13 8,237 -	1		1	i	1	405	830,856	217	446,220
1	1		1	i	1	72	19,543	82	598,253
4 242 -	1		1	1	900	127	18,059	14	2,881
6 746 -	t		1	1	1	124	59,785	22	25,605
51 6,640 -	1		1	1	1	219	138,394	158	133,366
	eno			ł	1	1	+	1	
71 19,146 -	1		1	1	1	1,427	1,332,731	874	1,491,913

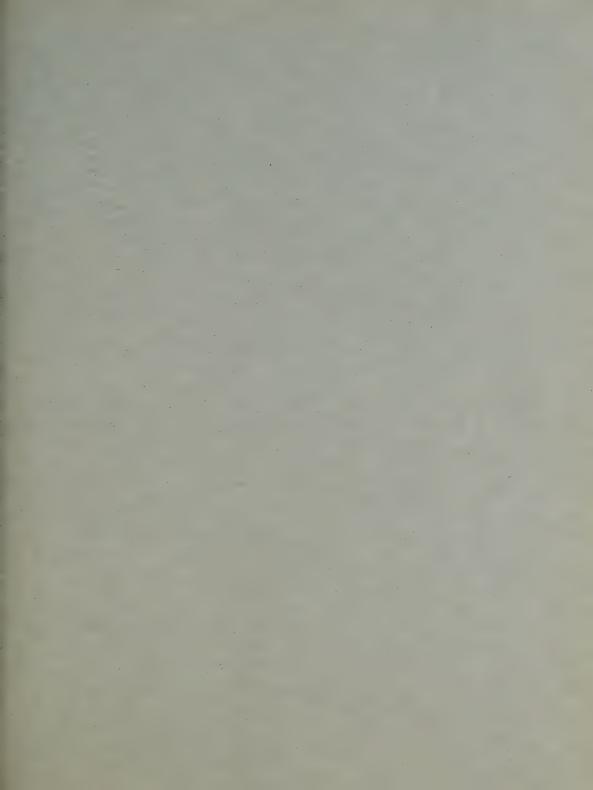
Classes grouped to conceal identity of taxpayer.

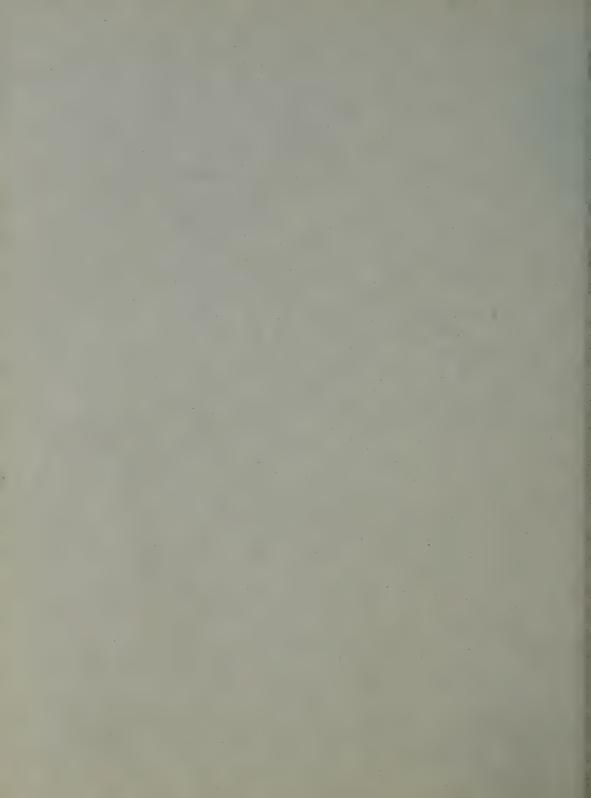
TAX ACT, 1917, DURING THE FISCAL YEAR 1955-54, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - C.acl. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPATERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR

2. CORPORATIONS - Con.

	A BC	MA MITTO A CONTINUE		7777	1		IRAINSF	TRANSPORTATION &		
Province	MA	NOFACTURES	H	RESOURCES	MIH	FINANCIAL	PITRITE	PHRETC HTTL.TTTE	PERSONAL	PERSONAL CORPORATIONS
	No.	Amount	No。	Amount	No.	Amount	No.	Amount	No.	Amount
		*60:		₩		***		₩.		*
P. E. Island	13	6,014	and the same	7	53	70.003	ĸ	4 X C O		}
Nova Scotia	56	109,608	19	22,451	40	92,797	л Э С	774 777	1	!
New Brunswick	30	20,022	i.	5, 574) F) (TCC 64/	1	
Quebec	435	5.565,298		10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7 T T T T T T T T T T T T T T T T T T T	1 000 F	7 1	70,460	ŧ.	ſ
Ontario	7 080	7 OFF ADO	1 5	00,000	700	1,530,059	2.0	2,128,758	í	-
# 1 H H H H H H H H H H H H H H H H H H	J 200 2	004,00%	Ta	4,518,814	1,656	2,136,892	160	602,776	1	0
Mailt coos	20	197, 481		35,084	113	255,484	Φ	6.047	-	
Saskatchewan	56	24,709	O4	5,782	106	45,501	100	80 K		
	41	222,106	44	163,246	00	49,240) }	. HOO		*
British Columbia	164	590,314	28	210,763	212	145,189	161	780 032	ţ	8
Yukon	1	1	1	7		1	1 1	7	1	Mari
	7 000	0.00 0.00		- 1	And the second s	and the state of t		7	- distri	
OT OBB TOPAT	1,0021	11,849,040	LSS	5,017,750	2,852	4,688,265	434	5,607,251	reg	
		FAMIL,Y			The second secon	0	in the condition of the well-to which desires desires with	the contact action is strong groundly even distance furnished to the contract that is the contact action of the	and the formal probability of these expressions of the contrast of	and the response in material desired solet in the confirmation of the solet solet and the
Province	0	CORPORATIONS		ALL (OTHERS	UNC	UNCLASSIFIED	ED	TOTALS	
	No	. Amc	unt	No.	Amount	42	Amount		No.	Amount
					*64		•	Stead Prof. in Landing Comments of the Stead Ste		H
P. E. Island	1			1	, c	l.	3 =		,	
Nova Sootis			1	- !	12,985	35	1	00	2	96.418
New Bringami of	88	,	1	55	26,316	9	Name .	218	~	350,910
Carolina de Caroli	8		1	80	17,843	22	1	210		176,792
ALCOUC.			1	261	759,933	23	80	1,883		0.076 994
Month to	8		ı	439	944,78	00	eva .	4,131		14.744 ORS
ant topa			1	52	45,84	. 0	i	608		81 × 7× × 18
Daskatchewan	4		-	26	5,307	17	-	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		100 787
Alberta	8		-	72	55,58	0	i i	arv arv		100 200
British Columbia	8			205	112,394	4		אשר ר		000,000
Yukon	·			9	6.664	77		00767		1,917,076 1,917,076
Head Office	į		1	7	•		000 00	٥		6,664
	State of the State of				Manual Land College Apparenter College		200,01	The second secon		18,869
Deductions	i		!	1,159	1,965,661		18,869	8,913		27,988,626
No+ To+ol										602,804
TOO TOOT								8 01 2	26	

Classes grouped to conceal identity of taxpayer.





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UNIVERSITY OF TORONTO

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CANADA

DEPARTMENT OF TRADE AND COMMERCE DOMINION BUREAU OF STATISTICS GENERAL STATISTICS BRANCH

INCOMES ASSESSED

FOR

MCOME WAR TAX

IN

CANADA

1936

And Income War Tax Collected Thereon

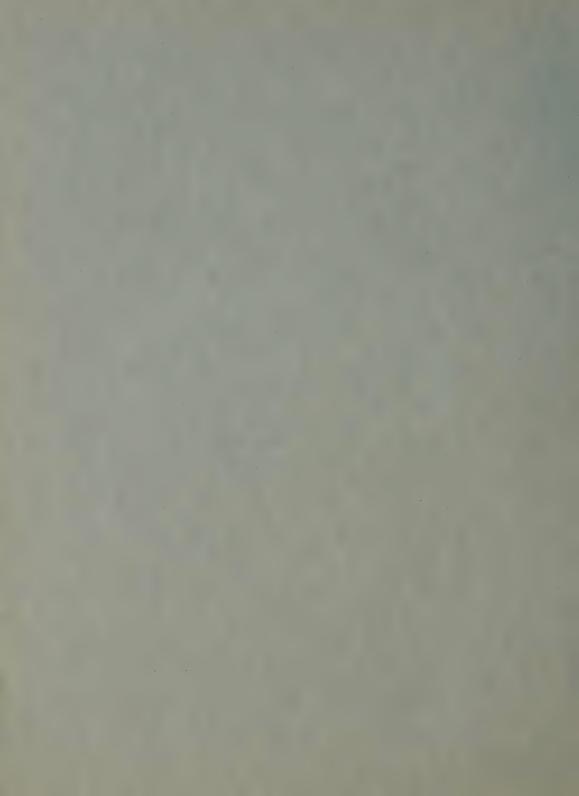
Classified by Provinces, by Size of Incomes and

by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue.
by Authority of the Hon. J. L. Ilsley, K.C., M.P.,
Minister of National Revenue.

Published by Authority of the HON. W. D. EULER, M.P., Minister of Trade and Commerce.

> OTTAWA 1937



DOMINION BUREAU OF STATISTICS GENERAL STATISTICS BRANCH OTTAWA

Dominion Statistician:

R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In countries where income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and more particularly to its distribution by income classes and by occupations of income taxpayers. Thus most estimates of the amount and the distribution of income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada on account of the relatively high standard of living of our people the exemption limit has been comparatively high. Indeed, under income tax legislation of 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930 both inclusive. In the session of 1932, however, the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931 while in the 1933 session a further reduction was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and 1933. The effect of these reductions is reflected in the large increases in the number of income taxpayers in the lower income classes.

The general rate of corporation income tax which, after an exemption of \$2,000, had been 10% on incomes under \$5,000 and $10\frac{1}{2}\%$ on incomes of \$5,000 or over from 1919 to 1924 was reduced to 9% on incomes of 1925, 8.1% on incomes of 1926 and 8% on incomes of 1927, 1928 and 1929. It was raised again to 10% on incomes of 1930, to 11% on incomes of 1931 of \$5,000 or less and 11.55% on incomes in excess of \$5,000 and to $12\frac{1}{2}\%$ on incomes of 1932 with an extra 1% where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries. Again in respect of the incomes realized in the fiscal periods ended in 1932 and 1933 the \$2,000 exemption hitherto afforded corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1936 apply in the main to the calendar year 1934, the income tax due on these incomes being collected mainly in April, May and June of 1935. Similarly, the figures of income assessed in the fiscal year 1935, apply for the most part to incomes earned in the calendar year 1933, and so on.

The figures of Table 1 show the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last sixteen fiscal years, together with the amount received for such taxation. Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933 and 1934 showed successive declines to \$829,300,000, indicating a serious contraction in both individual and corporate incomes from 1930 to 1934 as compared with 1929. While

in 1933 individual incomes increased from \$660,100,000 to \$685,500,000 owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower. In 1935 the total rose again to \$928,555,030 and in 1936 to \$1,073,442,116.

Table 2 shows the amount of income assessed by Provinces. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations.

Table 4 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while Table 5 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 6 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 7 and 8 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

Besides the amount collected as income tax, in the fiscal year 1936 there was collected an additional \$7,207,601, this being the product of the tax imposed in 1933, and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available. In the fiscal year 1934, the first year in which this tax was collected, receipts amounted to \$4,829,635.

Amount Received from Special Five Per Cent Tax on Interest and Dividends, Fiscal Years ended Mar. 31, 1935 and 1936.

Province		unt of eceived		entage Fotal
	1.935	1936	1935	1936
the first of the contract of t	. ()	\$	p.c.	Po Co
Prince Edward Island	186,857	134,726	3.21	1.87
Nova Scotia	42,047	72,733	0.72	1.01
New Brunswick	6,284	8,836	0.11	0.12
Quebec oncocoo o o o o o o o o o o o o o o o	1,413,800	1,532,864	24.31	21.27
Ontario	3,830,920	4,903,102	65.86	68.03
Manitoba	52,705	65,203	0.91	0.,90
Saskatchewan	6,590	8,096	0.11	0.11
Alberta	38 , 546	52,622	0.67	0.73
British Columbia	238,686	429,419	4.10	5,96
Lukon socooooooooooooo		esp emmerciales and control security and control se		eur
Totals	5,816,435	7,207,601	100.00	100,00

1 AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX. AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-36.

Note - Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed.

Fiscal	Indivi	iduals	Corp	orations		Income war tax paid to
Year	No.	Amount	No.	Amount	Amount	the Receive.
		\$	The Property of the Party of th	\$		\$
1921	190,561	co	3,696	coo	912,410,429	46,381,824
1922	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59.711.538
1924	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925	225,514	701,892,820	6,236	297,267,428	999,160,248	56,248,043
1926	209,539	697,016,973	5,738	306,093,673	1,005,110,646	55,571,962
1927£	116,029	465,689,900	5,777	278,494,991	744,184 891	47,386,309
1.928	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933x	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934x	203,957	617,717,251	8,913	211,614,313	829,331,564	56,569,537
1935	184,195	655,380,912	10,458	273,174,118	928,555,030	60,991,631
1936 ,,,,	199,102	714,333,602	10,970	359,108,514	1,073,442,116	75,502,202

√ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1932-36,

t Call Timber can	and the second of the same of the second of the		THE THE LOCAL PROPERTY OF A SECTION SECTION PROPERTY AND A SECTION OF THE PROPERTY AND A SECTION		
	The second of th	Am	ount of Income	As: essed	
. ""	1932	1933x	1934x	1935	1936
	\$	\$	\$		\$
PoEoI	1,981,321	2,015,664	2,072,019	2,256,109	4,579,652
NoSa.	22,748,690	23,699,355	19,701,482	21,405,900	
N ₂ B ₀	15,941,318	16,253,444	16,551,288	14,207,882	14,389,098
Que	234,313,011	259,566,516	179,807,900	273,987,869	357 486 710
Onta	508,414,692	448,057,907	428,279,628	449,885,677	501,917,767
Man	56,619,647	53,808,386	45,049,397	47,188,764	46,760,597
Sask.	24,279,759	19,765,936	19,056,999	15,226,696	15,347,973
Alta	45,115,980	32,757,215	43.652.512	35,653,360	35 171 837
B.C.	82,033,481	87,124,464	73,972,698	67,822,116	74,959,621
Yukon	1,158,321	1,042,6	1,187,641	920,657	1,034,774
TOTALS	992,606,220	944,091,564	829,331,564	928,555,030	1,073.442,118

3. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED MARCH 31, 1934-36.

1. INDIVIDUALS

 DALGER-SCHOOLSENSON Reconstruction of the Park 	1	.934]	.935	1	.936
Province	No.	Amount	No.	Amount	No.	Amount
white the second	ellege geld liegelijk voordingerijn, weelingerijk liegelijk te teelijk voordin voordin voordinaatele.	\$		\$		\$
P.E.I. N.S. N.B. Que. Ont. Man. Sask. Alta. B.C. Yukon	556 5,939 4,958 42,876 95,853 14,413 7,388 11,650 19,824	1,525,354 16,844,505 14,868,767 126,769,543 308,913,685 37,184,582 18,145,251 35,103,197 57,228,697 1,133,670	586 5,736 4,537 40,769 85,005 11,728 6,339 10,264 18,784 447	1,789,796 18,495,746 12,906,109 175,090,952 309,047,205 38,977,621 14,714,075 29,869,317 52,542,234 911,171	573 6,272 4,015 46,043 91,932 12,742 6,058 10,018 21,033 416	1,614,343 17,277,567 12,650,283 207,818,903 336,187,062 39,246,521 14,609,768 28,632,096 55,277,749 1,019,310
TOTALS	203,957	617,717,251	184,195	654,344,226	199,102	714,333,602

2. CORPORATIONS

C. Land To Company of the Company of	and the second s	.934]	1935]	.936
Province	No.	Amount	No.	Amount	No.	Amount
	andioculturalis proteonis silli. A 40 (1880) PD AAC / DOL/ LOS		conditionation of the dependence of the	\$	etgeni egge egit i storom e eft i felike e efter ekkelekterenden.	\$
P.E.I. N.S. N.B. Que. Ont. Man. Sask. Alta. B.C. Yukon	83 318 210 1,883 4,131 392 319 418 1,153 6	546,666 2,856,976 1,682,520 53,038,358 119,365,943 7,864,816 911,748 8,549,315 16,744,001 53,970	136 349 270 2,091 5,099 564 273 483 1,187	466,313 2,910,154 1,301,773 97,675,501 140,8£8,472 8,211,143 707,351 5,784,043 15,279,882 9,486	176 407 298 2,247 4,857 607 328 514 1,532	2,965,309 4,516,520 1,738,816 149,667,807 165,730,705 7,514,075 738,205 6,539,741 19,681,872 15,464
TOTALS	8,913	211,614,313	10,458	273,174,118	10,970	359,108,514

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1932-36.

1. INDIVIDUALS

(a) Number of Taxpayers.

		termination of the second seco	a www.frager.com.com.com.com.com.com.com.com.com.com	AND THE PROPERTY OF THE PERSON	and the state of t	
Income Class	1932	1933	1934	1935	1936	- etrindge
Under \$2,000	37,002	63,276	93,316	85,385	89,724	
\$2,000 to \$3,000	19,595	29,156	46,207	41,918	46,198	
\$3,000 to \$4,000	21,160	27,546	27,778	24,127	26,804	
\$4,000 to \$5,000	16,555	15,760	13,312	11,672	12,766	
\$5,000 to \$6,000	10,410	8,951	6,670	6,238	6,759	
\$6,000 to \$7,000	6,839	5,556	4,082	3,729	4,267	
\$7,000 to \$8,000	4,573	3,481	2,770	2,464	2,816	
\$8,000 to \$9,000	3,238	2,580	1,937	1,777	1,898	
\$9,000 to \$10,000	2,462	1,962	1,445	1,229	1,422	
\$10,000 to \$15,000	5,901	4,577	3,284	2,815	3,303	
\$15,000 to \$20,000	2,405	1,653	1,254	1,198	1,290	
\$20,000 to \$25,000	1,123	872	665	558	654	
\$25,000 to \$30,000	646	483	349	329	345	
\$30,000 to \$35,000	491	333	228	211	236	
	267	169	1.62	132	137	
\$35,000 to \$40,000 \$40,000 to \$45,000	197	130	116	70	101	
	143	97	75	84	78	
\$45,000 to \$50,000	614	390	307	259	304	
\$50,000 and over	energetation of the state of th	Parameter substantial control of the	e, matumagenetisent sette med telepropi melemone			ED-Horizonian-
TOTALS	133,621	166,972	203,957	184,195	199,102	poseps ~ 15
		Amount of Tax	es Paid \$	\$	\$	
Under \$2,000	\$	\$	\$			
Under \$2,000 \$2,000 to \$3,000	\$ 162,613	\$ 416,776	\$ 989,083	\$ 950,120 .938,923	\$ 987,387 1,042,133	
\$2,000 to \$3,000	\$ 162,613 291,274	\$ 416,776 453,936	\$ 989,083 1,015,183	950,120 938,923	987,387 1,042,133	
\$2,000 to \$3,000 \$3,000 to \$4,000	\$ 162,613 291,274 294,739	\$ 416,776 453,936 538,647	\$ 989,083 1,015,183 1,096,121	950,120	987,387	
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000	\$ 162,613 291,274 294,739 375,629	\$ 416,776 453,936 538,647 559,397	\$ 989,083 1,015,183 1,096,121 995,500	950,120 938,923 1,023,176	987,387 1,042,133 1,125,428 1,049,783	
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000	\$ 162,613 291,274 294,739 375,629 410,920	\$ 416,776 453,936 538,647 559,397 573,859	\$ 989,083 1,015,183 1,096,121 995,500 874,915	950,120 938,923 1,023,176 987,367 900,743	987,387 1,042,133 1,125,428 1,049,783 976,905	
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007	\$ 416,776 453,936 538,647 559,397 573,859 570,900	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922	950,120 938,923 1,023,176 987,367 900,743 808,817	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545	
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603	
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327 757,751	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797	
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668	
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935	
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$20,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573 1,980,689	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644	
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$25,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488 1,645,480	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986	
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$25,000 \$25,000 to \$30,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028 1,492,213	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341 1,568,725	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997 1,439,868	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488 1,645,480 1,263,474	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986 548,875	-/,
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$25,000 \$25,000 to \$30,000 \$30,000 to \$35,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028 1,492,213 1,507,718	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341 1,568,725 1,528,988	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997 1,439,868 1,289,887	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488 1,645,480 1,263,474 1,124,562	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986 548,875 485,413	-/,
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$25,000 \$25,000 to \$35,000 \$35,000 to \$40,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028 1,492,213 1,507,718 968,530	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341 1,568,725 1,528,988 986,314	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997 1,439,868 1,289,887 1,114,983	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488 1,645,480 1,263,474 1,124,562 911,269	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986 548,875 485,413 1,071,460	-/,
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$25,000 \$25,000 to \$30,000 \$30,000 to \$35,000 \$35,000 to \$40,000 \$40,000 to \$45,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028 1,492,213 1,507,718 968,530 882,019	\$ 416,776 453,936 538,647 559,397 573,869 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341 1,568,725 1,528,988 986,314 855,278	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997 1,439,868 1,289,887 1,114,983 947,111	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488 1,645,480 1,263,474 1,124,562 911,269 651,415	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986 548,875 485,413 1,071,460 996,645	-/,
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$25,000 \$25,000 to \$35,000 \$35,000 to \$35,000 \$35,000 to \$45,000 \$45,000 to \$45,000	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028 1,492,213 1,507,718 968,530 882,019 746,336	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341 1,568,725 1,528,988 986,314 855,278 768,749	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997 1,439,868 1,289,887 1,114,983 947,111 757,856	950,120 .938,923 1,023,176 .987,367 .900,743 .808,817 .761,327 .757,751 .667,977 2,402,676 1,982,488 1,645,480 1,263,474 1,124,562 .911,269 .651,415 .837,922	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986 548,875 4485,413 1,071,460 996,645 866,677	-/,
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$25,000 \$25,000 to \$30,000 \$30,000 to \$35,000 \$35,000 to \$40,000 \$40,000 to \$45,000 \$45,000 to \$50,000 \$50,000 and over	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028 1,492,213 1,507,718 968,530 882,019 746,336 10,269,892	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341 1,568,725 1,528,988 986,314 855,278 768,749 9,032,358	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997 1,439,868 1,289,887 1,114,983 947,111 757,856 8,785,854	950,120 .938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488 1,645,480 1,263,474 1,124,562 911,269 651,415 837,922 6,458,127	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986 548,875 485,413 1,071,460 996,645 866,677 11,055,666	-/,
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$25,000 \$25,000 to \$35,000 \$30,000 to \$35,000 \$35,000 to \$40,000 \$45,000 to \$50,000 \$50,000 and over	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028 1,492,213 1,507,718 968,530 882,019 746,336 10,269,892 25,135,319	\$ 416,776 453,936 538,647 559,397 573,869 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341 1,568,725 1,528,988 986,314 855,278 768,749 9,032,358 25,780,222	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997 1,439,868 1,289,887 1,114,983 947,111 757,856 8,785,854 29,000,900	950,120 938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488 1,645,480 1,263,474 1,124,562 911,269 651,415 837,922 6,458,127 25,073,614	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986 548,875 485,413 1,071,460 996,645 866,677 11,055,666 33,057,550	-/,
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$25,000 \$25,000 to \$35,000 \$30,000 to \$35,000 \$35,000 to \$40,000 \$40,000 to \$45,000 \$45,000 to \$50,000 \$50,000 and over	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028 1,492,213 1,507,718 968,530 882,019 746,336 10,269,892 25,135,319 148,595	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341 1,568,725 1,528,988 986,314 855,278 768,749 9,032,358 25,780,222 564,750	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997 1,439,868 1,289,887 1,114,983 947,111 757,856 8,785,854 29,000,900 501,980	950,120 938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488 1,645,480 1,263,474 1,124,562 911,269 651,415 837,922 6,458,127 25,073,614 450,950	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986 548,875 485,413 1,071,460 996,645 866,677 11,055,666 33,057,550 309,337	-/,
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$20,000 \$20,000 to \$25,000 \$25,000 to \$35,000 \$35,000 to \$40,000 \$40,000 to \$45,000 \$40,000 to \$50,000 \$50,000 and over	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028 1,492,213 1,507,718 968,530 882,019 746,336 10,269,892 25,135,319 148,595 25,283,914	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341 1,568,725 1,528,988 986,314 855,278 768,749 9,032,358 25,780,222 564,750 26,344,972	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997 1,439,868 1,289,887 1,114,983 947,111 757,856 8,785,854 29,000,900 501,980 29,502,880	950,120 938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488 1,645,480 1,263,474 1,124,562 911,269 651,415 837,922 6,458,127 25,073,614 450,950 25,524,564	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986 548,875 485,413 1,071,460 996,645 866,677 11,055,666 33,057,550 309,337 33,366,887	-1,
\$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$25,000 \$25,000 to \$35,000 \$30,000 to \$35,000 \$35,000 to \$40,000 \$40,000 to \$45,000 \$45,000 to \$50,000 \$50,000 and over	\$ 162,613 291,274 294,739 375,629 410,920 434,007 475,306 466,442 470,925 2,203,781 1,955,947 1,727,028 1,492,213 1,507,718 968,530 882,019 746,336 10,269,892 25,135,319 148,595	\$ 416,776 453,936 538,647 559,397 573,859 570,900 513,383 560,968 562,341 2,405,573 1,980,689 1,903,341 1,568,725 1,528,988 986,314 855,278 768,749 9,032,358 25,780,222 564,750	\$ 989,083 1,015,183 1,096,121 995,500 874,915 810,922 771,434 743,943 718,510 2,735,469 2,032,264 1,881,997 1,439,868 1,289,887 1,114,983 947,111 757,856 8,785,854 29,000,900 501,980	950,120 938,923 1,023,176 987,367 900,743 808,817 761,327 757,751 667,977 2,402,676 1,982,488 1,645,480 1,263,474 1,124,562 911,269 651,415 837,922 6,458,127 25,073,614 450,950	987,387 1,042,133 1,125,428 1,049,783 976,905 948,545 878,603 834,797 767,668 3,033,935 2,357,644 2,029,986 548,875 485,413 1,071,460 996,645 866,677 11,055,666 33,057,550 309,337	-/,

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1932-36 - Concl.

1933

1932

Income Class

Under \$2,000

Totals

Totals

Rerunds

Unclassified amounts

Net Totals

2. CORPORATIONS (a) Number of Taxpayers

1934

4,575

6,167

36,363,794/4

36,394,013

35,790,239

30,219

603,774

27,969,757/3

27,988,626

27,385,822

18,869

602,804

42,933,281/5

42,962,155

42,518,971

28,874

443,184

1936

6,306

\$2,000 to \$3,000	1,123	1,423	1,040	885	776
3,000 to \$4,000	555	693	542	482	479
\$4,000 to \$5,000	431	529	337	314	384
\$5,000 to \$6,000	343	355	252	251	289
\$6,000 to \$7,000	294	296	188	177	193
7,000 to \$8,000	222	206	142	169	179
3,000 to \$9,000	197	210	131	129	155
\$9,000 to \$10,000	140	188	105	113	114
\$10,000 to \$15,000	495	520	342	366	407
\$15,000 to \$20,000	354	344	204	247	252
\$20,000 to \$25,000	229	242	156	155	188
\$25,000 to \$30,000	176	153	97	118	151
\$50,000 to \$35,000	175	149	91	98	105
335,000 to \$40,000	119	113	61	58	79
\$40,000 to \$45,000	100	75	50	63	69
\$45,000 to \$50,000	80	77	54	43	67
\$50,000 and over	971	904	540	617	773
Totals	6,010 /1	6,483 /2	8,913 /3	10,458 /4	10,970 /
Cl. Deec Indiagonal Conference of the Conference	######################################	(h) Amount	of Taxes Paid		
	AL.	(D) Amount C		*	AL.
	2%	35		AL.	55
Hoder \$2 000	\$	\$	\$ 331 ₋ 105	\$ 479.820	\$ 547,271
Under \$2,000	ano	91.654	331,105	479,820	547,271
\$3,000 to \$3,000	<u> </u>	91,654 141,045	331,105 209,587	479,820 280,660	547,271 309,947
\$5,000 to \$3,000 \$5,000 to \$4,000	54,297 91,214	141,045	331,105 209,587 199,204	479,820 280,660 249,672	547,271 309,947 259,761
\$3,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000	54,297 91,214 122,421	141,045 187,115	331,105 209,587 199,204 185,218	479,820 280,660 249,672 226,180	547,271 309,947 259,761 271,588
\$5,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000	54,297 91,214 122,421 145,178	141,045 187,115 151,721	331,105 209,587 199,204 185,218 176,256	479,820 280,660 249,672 226,180 201,651	547,271 309,947 259,761 271,588 238,891
\$5,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000	54,297 91,214 122,421 145,178 147,203	141,045 187,115 151,721 164,531	331,105 209,587 199,204 185,218 176,256 166,846	479,820 280,660 249,672 226,180 201,651 175,257	547,271 309,947 259,761 271,588 238,891 199,553
\$5,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000	54,297 91,214 122,421 145,178 147,203 135,742	141,045 187,115 151,721 164,531 129,184	331,105 209,587 199,204 185,218 176,256 166,846 119,848	479,820 280,660 249,672 226,180 201,651	547,271 309,947 259,761 271,588 238,891 199,553 196,966
\$5,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000	54,297 91,214 122,421 145,178 147,203 135,742 143,269	141,045 187,115 151,721 164,531 129,184 180,129	331,105 209,587 199,204 185,218 176,256 166,846 119,848 156,980	479,820 280,660 249,672 226,180 201,651 175,257 170,205	547,271 309,947 259,761 271,588 238,891 199,553 196,966 214,176
\$5,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000	54,297 91,214 122,421 145,178 147,203 135,742 143,269 112,685	141,045 187,115 151,721 164,531 129,184 180,129 159,422	331,105 209,587 199,204 185,218 176,256 166,846 119,848 156,980	479,820 280,660 249,672 226,180 201,651 175,257 170,205 170,536	547,271 309,947 259,761 271,588 238,891 199,553 196,966 214,176 165,293
\$5,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000	54,297 91,214 122,421 145,178 147,203 135,742 143,269 112,685 550,720	141,045 187,115 151,721 164,531 129,184 180,129 159,422 656,580	331,105 209,587 199,204 185,218 176,256 166,846 119,848 156,980	479,820 280,660 249,672 226,180 201,651 175,257 170,205 170,536 160,873	547,271 309,947 259,761 271,588 238,891 199,553 196,966 214,176
\$5,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$20,000	54,297 91,214 122,421 145,178 147,203 135,742 143,269 112,685 550,720 531,830	141,045 187,115 151,721 164,531 129,184 180,129 159,422 656,580 574,294	331,105 209,587 199,204 185,218 176,256 166,846 119,848 156,980 -131,742 567,791 493,291	479,820 280,660 249,672 226,180 201,651 175,257 170,205 170,536 160,873 677,923	547,271 309,947 259,761 271,588 238,891 199,553 196,966 214,176 165,293 774,018
\$5,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$20,000 \$20,000 to \$25,000	54,297 91,214 122,421 145,178 147,203 135,742 143,269 112,685 550,720 531,830 496,928	141,045 187,115 151,721 164,531 129,184 180,129 159,422 656,580 574,294 599,364	331,105 209,587 199,204 185,218 176,256 166,846 119,848 156,980 -131,742 567,791 493,291 483,036	479,820 280,660 249,672 226,180 201,651 175,257 170,205 170,536 160,873 677,923 575,809	547,271 309,947 259,761 271,588 238,891 199,553 196,966 214,176 165,293 774,018 651,499
\$5,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$20,000	54,297 91,214 122,421 145,178 147,203 135,742 143,269 112,685 550,720 531,830	141,045 187,115 151,721 164,531 129,184 180,129 159,422 656,580 574,294	331,105 209,587 199,204 185,218 176,256 166,846 119,848 156,980 -131,742 567,791 493,291	479,820 280,660 249,672 226,180 201,651 175,257 170,205 170,536 160,873 677,923 575,809 503,561	547,271 309,947 259,761 271,588 238,891 199,553 196,966 214,176 165,293 774,018 651,499 602,834
\$3,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$20,000 \$20,000 to \$25,000 \$25,000 to \$30,000	54,297 91,214 122,421 145,178 147,203 135,742 143,269 112,685 550,720 531,830 496,928 437,202 555,401	141,045 187,115 151,721 164,531 129,184 180,129 159,422 656,580 574,294 599,364 471,897	331,105 209,587 199,204 185,218 176,256 166,846 119,848 156,980 -131,742 567,791 493,291 483,036 340,525 447,571	479,820 280,660 249,672 226,180 201,651 175,257 170,205 170,536 160,873 677,923 575,809 503,561 412,059	547,271 309,947 259,761 271,588 238,891 199,553 196,966 214,176 165,293 774,018 651,499 602,834 585,823
\$3,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$20,000 \$20,000 to \$25,000 \$25,000 to \$35,000 \$30,000 to \$35,000	54,297 91,214 122,421 145,178 147,203 135,742 143,269 112,685 550,720 531,830 496,928 437,202	141,045 187,115 151,721 164,531 129,184 180,129 159,422 656,580 574,294 599,364 471,897 525,761	331,105 209,587 199,204 185,218 176,256 166,846 119,848 156,980 -131,742 567,791 493,291 483,036 340,525 447,571 326,112	479,820 280,660 249,672 226,180 201,651 175,257 170,205 170,536 160,873 677,923 575,809 503,561 412,059 467,861	547,271 309,947 259,761 271,588 238,891 199,553 196,966 214,176 165,293 774,018 651,499 602,834 585,823 511,228
\$3,000 to \$3,000 \$5,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000 \$10,000 to \$15,000 \$15,000 to \$20,000 \$20,000 to \$25,000 \$25,000 to \$35,000 \$35,000 to \$40,000	54,297 91,214 122,421 145,178 147,203 135,742 143,269 112,685 550,720 531,830 496,928 437,202 555,401 457,740	141,045 187,115 151,721 164,531 129,184 180,129 159,422 656,580 574,294 599,364 471,897 525,761 469,670	331,105 209,587 199,204 185,218 176,256 166,846 119,848 156,980 -131,742 567,791 493,291 483,036 340,525 447,571	479,820 280,660 249,672 226,180 201,651 175,257 170,205 170,536 160,873 677,923 575,809 503,561 412,059 467,861 322,354	547,271 309,947 259,761 271,588 238,891 199,553 196,966 214,176 165,293 774,018 651,499 602,834 585,823 511,228 387,046

/1. Totals include 6 corporations paying \$3,053 in taxation. /2. Totals include 6 corporations paying \$1,229 in taxation. /3. Totals include 6 corporations paying \$6,664 in raxation. /4. Totals include 6 corporations paying \$1,022 in taxation. /5. Totals include 4 corporations paying \$2,088 in taxation.

36,560,007/2

36,561,113

36,107,231

1,106

453,882

36,704,293/1

36,971,048

36,481,554

266,755

489,494

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1932-36.

1. INDIVIDUALS

(a) Number of Taxpayers

				The State of the S
1932	1933 x	1934+ .	1935	1936
and the state of t	ACADICOCONIC MOCEZZINCE - Pro-fermigno-gapulo-massi			
653	249	262	416	694
6,512	6,012	5.941	5.800	6,579
96,272	132,722	167,737		159,972
7,314	6,009	4,960		6,417
987	690	575	620	832
823	531	467	442	547
147	101	77	99	155
9,718	9,736	11,753	11,673	12,995
568	510	618	584	538
2,626	1,780	1,576	116	14
8,001	8,632	9,991	9,923	10.359
	The supplemental and the suppl			
133,621	166,972	203,957	184,195	199.102
	653 6,512 96,272 7,314 987 823 147 9,718 568 2,626 8,001	653 249 6,512 6,012 96,272 132,722 7,314 6,009 987 690 823 531 147 101 9,718 9,736 568 510 2,626 1,780 8,001 8,632	653 249 262 6,512 6,012 5,941 96,272 132,722 167,737 7,314 6,009 4,960 987 690 575 823 531 467 147 101 77 9,718 9,736 11,753 568 510 618 2,626 1,780 1,576 8,001 8,632 9,991	653 249 262 416 6,512 6,012 5,941 5,800 96,272 132,722 167,737 149,418 7,314 6,009 4,960 5,104 987 690 575 620 823 531 467 442 147 101 77 99 9,718 9,736 11,753 11,673 568 510 618 584 2,626 1,780 1,576 116 8,001 8,632 9,991 9,923

(b) Amount of Taxes Paid

Classes	1932	1933	1934	1935	1936
CRESHOPPIN TRANSPORTER AND PROPERTY OF THE CRESHOPPIN AND THE CRESHOPP	\$	\$	\$	\$	\$
Agrarians	36,379	27,620	22,334	24,083	46,609
Professionals	1,893,161	1,762,428	2,008,471	1,609,621	1,967,035
Employees	8,355,336	9,700,590	11,340,010	10,930,997	12,474,844
Merchants, retail	830,524	620,154	527,693	552,256	748,782
Merchants wholesale	271,459	184,932	217,233	201,435	518,988
Manufacturers	162,354	179,678	129,978	112,466	164,014
Natural resources	21,331	14,061	11,514	39,819	41,559
Financial	5,874,722	6,048,695	7,512,473	6,379,505	8,931,621
Personal Corporations	3,082,674	3,113,532	2,768,992	2,351,883	4,433,134
Family Corporations	1,993,797	1,685,614	1,354,613	154,329	31,247
All others	2,613,581	2,442,918	3,107,589	2,717,220	3.899.717
Unclassified	148,596	564,750	501,980	450,950	309,337
Totals	25,283,914	26,344,972	29,502,880	25,524,564	33,366,887
Refunds	511,068	385,506	319,165	323,172	383,655
Net Totals	24,772,846	25,959,466	29,183,715	25,201,392	32,983,232

x in 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons

⁺ In 1933 the exemption limit was further lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1932-1936 - Concl. d.

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1952	1933	1934x	1935	1936
A series on the State of the St	gun essenterrotrotesteren issums, respunsorius versenen auserienen 39	ganaga ugganarechilet. Annua garmillarileturb ilem-teleselikek k k s	71.	92	114
Agrarians			1.427	1.645	1.854
Merchants, retail	1,044	1,017			
Merchants, wholesale	640	741	874	1,086	1,150
Manufacturers	1,803	1,829	1,897	2,250	2,727
Natural resources	143	169	198	186	214
Financial	1.050	1.270	2,853	3,544	2,806
Transportation and		,			
Public Utilities	312	316	434	463	555
All others	979	1,101	1,159	1,192	1.550
ALL Others	310	1.9201	1,100	3.9200	1,000
	generality polyses medical paraticulation ganabranic non	process to the residence of the control of the cont			20.000
Totals	6,010	6,483	8,913	10,458	10,970

(b) Amount of Taxes Paid

A CONTRACTOR DESCRIPTION OF THE PROPERTY OF TH	and the second s	AND THE PROPERTY OF THE PROPER	Ben Christian Christian (Christian Territor)	ACCUPATION OF THE PROPERTY OF	and the appropriate of the state of the stat
Classes	1932	1933	1934x	1935	1936
Contraction Contracting Symphosis representations with representation and security systems and security systems and security security systems and security security security systems and security securit	\$	\$	\$.	\$	\$
Agrarians	19,088	32,370	19,146	32,344	56,859
Merchants, retail	2,241,079	2,060,741	1,332,731	1,542,673	2,103,684
Merchants, wholesale	1,499,306	1,848,583	1,491,913	2,057,735	2,418,014
Manufacturers	17,692,605	16,357,552	11,849,040	15,079,937	21,264,276
Natural resources	2,872,504	3,177,428	3,017,750	7,848,415	4,317,700
Financial	4,830,390	5,821,512	4,688,265	4,339,441	5,748,756
Transportation and					
Fublic Utilities	4,769,457	4,451,196	3,607,251	3,695,881	5,114,318
All others	2,779,834	2,810 625	1,963,661	1,767,368	1,909,674
Unclassified	266,755	1,106	1.8,869	30,219	28,874
Totals	36,971,048	36,561,115	27,988,626	36,394,013	42,962,155
Retunds	489,494	453,882	602,804	603,774	443,184
Net Totals	36,481,554	36,107,231	27,385,822	35,790,239	42,518,971
Neo Toolas	00,401,001	00,10,,201	KI JOOG JONE	00,100,200	10,9010,011
Grand Totals, Individuals	Control and State Control of the Con	The state of the s	or APPRODUCTION TO THE STATE OF		
and Corporations	61,254,400	62,066,697	56,569,537	60,991,631	75,502,202

x In 1933 the statutory exemption of \$2,000 on corporation incomes was removed.

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-36. မွ

1. INDIVIDUALS

(a) Number of Taxpayers

Province	3.	.955x	1.9	1934+	19	1935	16	1936
	No.	Per cent	No。	Per cent	No.	Per cent	No	Per cent
P.E.Island	496	. 20°	556	.27	586	3200	573	63
Nova Scotia	4,988	2,99	5,939	2,91	5,736	3,12	6.272	3°15
New Brunswick	3,995	2.39	4,958	2,43	4,537	2,46	4,015	20.0%
Onepec	57,445	22.43	42,876	21.02	40,769	22,13	46,043	25,12
Ontario	76,856	46,03	95,853	47.00	85,005	46,15	91,932	46.18
Manitoba	12,263	7.34	14,413	70°2	11,728	6.37	12,742	6.40
Saskatchewan	6,221	5.73	7,388	3.62	6,339	3.44	6,058	3.04
Alberta	8,403	5.03	11,650	5,71	10,264	5,57	10,018	5.03
British Columbia	15,917	9.53	19,824	9,72	18,784	10,20	21,033	10,56
Yukon	388	.23	200	. 25	447	. 24	416	.21
Head Office	8	ê	G .	î	1	1	ŧ	1
Totals	166,972	100,00	203,957	100.00	184,195	100.00	199,102	100,00

(b) Amount of Taxes Collected

Province		1933x		1934+	18	1935		1936
e de la companya del companya de la companya del companya de la companya del la companya de la c	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P.E.Island	25,190	010	25,505	60%	54,268	910	31,350	360°
Nova Scotia	448,055	1.73	524,500	1.80	510,531	2,03	637,618	1.933
New Brunswick	343,713	1.32	471,420	1,61	565,470	1.44	517,635	1.569
Quebec	9,521,960	36.68	9,912,171	55,96	8,509,591	52,97	10,878,483	32,982
Ontario	11,774,141	45.36	14,089,962	48.28	12,007,946	47,65	16,708,017	50 . 657
Manitoba	1,016,341	3.92	1,053,598	3.61	884,297	3,51	1,036,565	5.143
Saskatchewan	222,132	.85	263,255	06°	203,494	08°	213,546	. 647
Alberta	549,071	2,11	665,273	2.28	557,357	2,21	601,640	1.824
British Columbia	1,657,389	6,38	1,758,846	6,03	1,874,414	7.44	2,033,279	6.164
Yukon	10,382	°004	19,808	0°	15,651	90°	15,762	048
Head Office	391,092	1,51	399,579	1,37	440,573	1,75	309,337	.938
Totals	25,959,466	100,00	29,185,715	100.00	25,201,392	100.00	52,983,232	100.00
x In 1932 the exemption 1933 the		limit was l	limit was lowered from \$5,000 to \$2,400 exemption limit was lowered from \$2,400	2,400 for	for married and from \$1,500 to to \$2,000 for married and from	ried and fr	000	for single to \$1,000 for

INDIVITUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY FROM THE PER-CENTIAGES OF TAXFAXERS AND OF TAXES COLLECTED IN EACH PROVINCE FISCAL YEARS ENDED MARCE 21 1935-33 -Cont'd.

2. CORPORATIONS

(a) Number of Taxpayers

No. Per cent 247	11 L L L L L L L L L L L L L L L L L L	Per cent	M	Dom cond	M	
Scotia			O D AT	Let Cest o	INC.	Per cent
Scotia 247 5.81 runswick 1,573 24.26 c 2,856 44.05 oba 425 6.53 tchewan 161 2.48 ta 555 10.08 office 6,485 100.00 fotals 6,485 100.00 sland 59,670 165 Scotia 441,294 1.222 runswick 248,698 689 c 18,907,191 52,365 chewan 11,930,107 53.041 ta 18,907,191 52,365 chewan 11,830,555 2.379		°0 00 00 00	1.36	1.30	176	1.61
runswick		3.57	549	5.34	407	5°71
c 2,856 44.05 oba 423 6.53 tchewan 161 2.48 ta 555 10.08 office 6,485 100.00 Totals 6,485 100.00 sland 59,670 165 Scotia 441,294 1.222 runswick 248,698 689 c 18,907,191 52,365 coba 11,850,107 53,041 tchewan 118,907,191 52,365 coba 11,18,055 2.379		2.35	270	2.58	298	2°28
10 2,856 44.05 coba tchewan 161 2.48 ta 525 5.14 sh Columbia 655 10.08 6 .09 Office 6,485 100.00 Totals 6,485 100.00 sland 59,670 165 Scotia 441,294 1.222 runswick 248,698 .689 runswick 11,950,107 55.041 te 18,907,191 52.365 coba 1,118,052 5.979 tachewan 116,381 52.379		21,12	2,091	19°99	2,247	20.48
tchewan 161 2.48 ta ta ta ta ta sh Columbia 655 10.08 6 .09 Office 6.485 100.00 Totals 6,485 100.00 sland 59,670 165 Scotia 441,294 1.222 runswick 246,698 .689 runswick 11,950,107 55.041 te 18,907,191 52.365 coba 1,118,052 5.996 tachewan 1,18,507,191 52.365 tachewan 1,18,507,191 52.365	3	46.35	5,099	48.76	4,857	44.28
tchewan 161 2.48 ta 555 5.14 sh Columbia 655 10.08 Office 6,483 100.00 Totals 6,483 100.00 Ince Amount Per cent \$\frac{\pi}{2}\$ Scotia 441,294 1.222 Frunswick 248,698 .689 C 18,907,191 52,365 Coba 18,907,191 52,365	55 592	4.40	564	5.39	209	5° 53
## 555 5.14 ## 655 10.08 Office		3,58	273	2.61	528	2.99
Sh Columbia 655 10.08 Office 6,483 100.00 Totals 6,483 100.00 1955 Amount Per cent \$\frac{\pi}{2}\$ Scotia 441,294 1.222 runswick 246,698 .689 runswick 11,930,107 55.041 10 18,907,191 52.365 coba 1518,052 5.096 tachewan 155,055 2.379		4.69	485	4.62	514	4.68
Office Totals Sland 1,153	12,94	1,187	11,35	1,532	12,96	
Totals		,00°	9	90°	4	°04
6,485 100.00 1955 Amount Per cent 59,670 165 441,294 1,222 248,698 11,950,107 18,907,191 18,907,	i	0	CO#	CI)	Q. Comment	
1955 Amount Per cent \$ 59,670 165 441,294 1.222 248,698 .689 11,950,107 55,041 18,907,191 52,365 116,381 52,365 116,381 52,365 859,055 2,379	8,913	100.00	10,458	1.00,.00	10,970	100,00
1933 Amount Per cent 59,670 165 441,294 1,282 248,698 11,930,107 18,907,191	(b) Amount	of Taxes	Collected			
Amount Per cent 59,670 165 441,294 1.222 248,698 .689 11,950,107 52,365 18,907,191 52,365 1,118,052 5,365 1,118,055 2,379	67	1954	19	1935	10	1936
\$59,670 .165 441,294 1.222 248,698 .689 11,930,107 53,041 18,907,191 52,365 1,118,052 3,096 1,118,055 2,379	sent Amount	Per cent	Amount.	Per cent	Amount	Per cent
59,670 .165 441,294 1,222 248,698 .689 11,930,107 53,041 18,907,191 52,365 1,818,052 5.096 1,18,781 52,265 859,055 279			€ €		80	
441,294 1,222 248,698 11,930,107 53,041 18,907,191 52,265 1,118,052 3,096 116,381,522 859,055 279	165 96,208	351.	108,542	. 303	260,317	613
248,698 11,930,107 18,907,191 52,265 1,118,052 3,096 859,055 2,79	63	1,259	405,315	1.132	496,131	1.167
11,950,107 55,041 18,907,191 52,565 1,118,052 5,096 116,781 522 859,055 2 779		,603	200,738	561	284,715	0.00
18,907,191 52,265 1,118,052 5.096 116,781 522 859,055 2 79	ಹ	31,953	10,759,944	30.064	12,794,120	
1,118,052 5.096 116,381 522 859.055 2.379	bod	55,035	20,096,336	56.150	23,448,239	
116,381	3	2.918	985,321	2.753	1,102,827	で の の 。 る 。
850.055		. 364	86,811	243	106,201	.250
	w.	2.476	702,837	365	945,249	2.22
136 6	On part	0	2,413,154		3,049,710	2
		024	1,022	200	2,088	000
Office 957	303 18,869	690	30,219	.084	28,874	° 068
36,107,231 100,00	00 27,385,822	1.00.00	35,790,239	100,00	42,518,271	100.00

In 1933 the statutory exemption of \$2,000 on corporation incomes was removed × INDIVIDUALS AND CORPORA ONS AVING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED BY PROVINCES, WITH THE PER-CENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 51,1855-56. -Concl. ő

COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

100

(a) Number of Taxpayers

Province	The street supposessions and an	933	19	1934	1.9	1935	10	1936
AND THE PROPERTY OF THE PROPER	No.	Per cent	No	Per cent	No	Per cent	No	Per cent
P. E. Island	553	83.00	629	30	722	100	749	. 36
Nove Scotia	5,235	5°.0%	6,257	2.94	6,085	20°52	6.679	3,18
New Brunswick		2.40	5,168	2.45	4,807	2.47	4,313	2002
Caepec	29,018	2249	44,759	21.,03	42,860	22,02	48,290	22.99
Ontario	20,712	45,96	99,984	46.97	90,104	46,29	96,789	46.07
Manitoba	12,686	7. 31	14,805	6.95	12,292	6,31	13,349	6.35
Saskatchewan	6,382	2.68	7,707	30.62	6,612	5,40	6,386	3.04
Alberta	8,736	5.04	12,068	5.67	10,747	5,52	10,532	5.02
British Columbia	16,570	9, 56	20,977	9.85	19,971	10.26	22,565	10.74
Yukon	294	223	206	· 24	453	್ಯಾಬ್	420	020
Head Office	CTD CONTRACT	CO. Company of the Law Section Co.	COR.	9	G .	1	ı	θ
Totals	173,455	100.00	212,870	100.00	194,653	100.00	210,072	100.00
			(b) Amount o	of Taxes Collected	lected			
Frovince	03	1953	13	1954	19	1935	0)	1936
AND	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P. E. Island	84,860	4T.	121,713	.22	142,810		292,167	. 39
Nova Scotia	889,349	1.43	869,175	1.54	915,846	1,50	1,133,748	1.50
New Brunswick	592,4	S.	636,294	1.12	564,208	0.93	802,350	1.06
Quebec	21,452,067		18,662,741	52,99	19,069,335	51.26	23,672,603	51,36
Ontario	50,681,552	49.43	28,613,563	50 × 58	52,104,282	52.64	40,156,256	55,19
Manitoba	2,134,393	5.44	1,852,621	5.28	1,869,618	3°07	2,139,392	2.83
Saskatchewan	558,512	. 54	562,975	· 64	290,305	.47	319,747	. 42
Alberta	1,408,126	2,27	1,545,388	2.37	1,260,194	2.07	1,546,889	2.05
British Columbia	4,082,526	6. 58	3,662,149	6.47	4,287,568	7.05	5,082,989	6.73
Yukon	11,092	. 30 °	26,472	°05	16,673	000	17,850	°00
Head Office	392,029	° 63	418,448	°74	470,792	.77°	558,211	.45

100,00

75,502,202

100,001

60,991,631

100.00

56,569,537

100,001

62,066,697

Totals

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES.

I. INDIVIDUALS

Province		Under \$2,000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$2,000 to	₩ ₩.	\$5,000 to	4 40	\$4,000 to \$5,000	\$2°00	\$5,000 to	49	\$6,000 to
	No	Amount	No.	Amount	No。	Amount	No	Amount	No	Amount	Ne	Amount
		40	and a contract of the contract	***	adjan timberdandin dimeter	69	Andrew Straffer Straffer	63	And designation of the control of th	co-	aproprieto describado	us.
P.F. Island	248					3,040	44	5,301		2,926	10	2,503
Nove Scotia	2.944	50,752	1,386			55,459	297	32,501		34,495	125	27,602
New Brunswick	1.785			18,221	570	22,583	273	20,197	143	20,758	98	19,165
Chiebec	18,859	225	10		9	282,737	10	274,350	7	256,127	1,155	256,255
Ontario	40,408	4.50	21		12,507		ີ ເນັ	492,597	70	459,598	1,986	447,126
Mani toba	6,155	61	ેલ્ય		1,586		•	61,688		55,235	280	58,733
Saskatchewan	5,227	51,	-		765			20,082		17,821	74	14,16
Alberta	4.985		ેલ્ટ		1,306	49,384		46,239		40,334	190	38,83
British Columbia	10,851	112,287	4	97			1,153			89,110	258	85,169
Yukon	262			ેલ્ય		2,178		1,288	4	501	5	1,198
Totals	89,724	3	46,198	987,387 46,198 1,042,133 26,804		1,125,428 12,766	12,766	1,049,783	6,759	976,905	4,267	948,545

Sept. Section of the Contract	The state of the second state of the state o	Medical Strategies of the second strategies of	All the state of t	When the Contraction the Party and	Manual Commence of Commence of the Commence of	manufacture design design	State of the state	or apparetted, primition (Seein Charles and Links), and	- Petrolina di traditione di t	densition dissettions (2), tulinides dispensions, autilities	Comment of the Personal Property	The state of the s
Province	())	\$7,000 to	8	\$8,000 to	60	\$9,000 to	\$10°	\$10,000 to \$15,000	\$15, \$2	\$15,000 to	\$20°C	\$20,000 to \$
	No.	Amount	No	Amount	No	Amount	No	Amount	No	An	No	Amount
Combination, selection than the desiration than the continue of the continue o	Andries and with million and the contract of	49-	The state of the s	40-	And the state of t	₩	And the second s	₩		es		6)
P.E.Island	10	3,376	10	3,355	02	2,764	5	4,764	1	1	î	1
Nova Scotia	99	25,513	62	27,288	57	29,061	96	97,500	22	26,900	11	48,225
New Brunswick	49	15,788	27	10,711	46	25,379	51	45,372	26	46,395	9	13,892
Ouebec	798	251,139	557	250,351	404	228,837	1,001	945,243	425	807,631	217	711,098
Ontario	1,294	397,178	875	387,581	642	341,991	1,594	1,439,139	199	1,173,889	558]	1,029,644
Manitoba	214	62,296	112	42,474	78	36,700	188	163,142	22	79,744	35	78,920
Saskatchewan	43	12,252	30	11,578	20	9,785	18	17,006	9	14,252	83	17,006
Alberta	115	37,965	99	28,220	45	25, 324	108	94,957	20	48,586	9	26,164
British Columbia	227	75,096	156	72,218	127	67,827	237	222,937	78	149,647	38	105,037
Yukon	ì	1	100	1,021	1	+	2	3,875		1	1	-
Totals	2,816	2,816 878,603	1,898	834,797	1,422	767,668		3,503 3,035,935 1,290	1,290	2,357,644	654	2,029,986

Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX FAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd. 2

1 . INDIVIDUALS - Con.

No P.E.Island Nova Scotia New Brunswick New Brunswick 118 Quebec Ontario Manitoba Saskatchewan Alberta British Columbia Totals Totals 345		Amount 53,431 17,558 558,160 762,883 64,548 92,295 1,548,875	No. 6 6 85 123 123 124 14	Amount 77,975 551,830 758,702 49,039 7 87,867	45 45 65 7 12 12 137	Amount 45,583 542,119 512,316 52,482 40,977 77,983	0 N 111 N 11 1	Amount \$ 561,211 515,510 58.7837	No 452 52	Amount
		53,431 17,558 558,160 762,883 64,548 64,548	855 1235 14 14	57,975 551,830 758,702 49,039 7 87,867	125	45,583 342,119 512,316 52,482 40,977 77,983	111 11 11 1 660 2 4	261,211 581,310 58.7837	256	
		53,431 17,558 558,160 762,883 64,548 64,548 92,295	855 1223 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	57,975 551,830 758,702 49,039 7 87,867	45 45 65 7 1 12 12 12 13 137	45,583 342,119 512,316 52,482 40,977 77,983	111 11 11 1 000 4		450.00	0 0
d d		55,451 17,558 558,160 762,883 64,548 92,295	85 1223 88 8 8 8 8 14	57,975 551,830 758,702 49,039 7 87,867	45 45 65 7 1 12 12 12 137	45,583 342,119 512,316 52,482 40,977 77,983	55 T T T T T T T T T T T T T T T T T T	361,211 515,310 59,7834	1 2 2 2 4 2 9 2 9 9 9 9 9 9 9 9 9 9 9 9 9	1
	Section of the sectio	17,558 558,160 762,883 64,548 92,295	85 1223 8 8 8 14 14	57,975 551,830 758,702 49,039 7 87,867	45 45 65 7 7 12 12 12 137	542,119 512,316 52,482 40,977 77,983	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	361,211 515,510 59,7834	34	
		558,160 762,883 64,548 92,295 548,875	85 123 8 8 14 256	551,850 758,702 49,059 7 87,867	45 65 7 7 12 12 12 137	542,119 512,316 52,482 40,977 77,983	80 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	361,211 515,510 59,7834	34	9
		762,883 64,548 92,295 548,875	123	758,702 49,059 49,059 7 87,867 1,485,413	65 7 1 2 1 2 1 2 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 2 7 1 1 1 1	512,316 52,482 40,977 77,983	00 A 4	515,510	26	370,779
		64,548 92,295 548,875	14 236	49,039 7,867 1,485,413	125	52,482 40,977 77,983 1,071,460		59,7834	i	401,623
	THE STATE OF THE S	92,295	14 256	87,867 1,485,413	12	40,977	Į.	11 11 11 11		- 1
		92,295	14 256	87,867 1,485,413	12	40,977 77,985	4	. 8		9
	To Commissional and an advantage of the state of the stat	92,295	14 256	87,867	12	77,983	4	1	1	8
Totals		548 y 875	236	1,485,413		1,071,460	Observation of the Control of the Co	60,341	ω	94,275
	100 miles - 100 mi	,548,875	236	1,485,413	137	1,071,460		Media	C.)	
							101	996,645	78	866,677
Province	\$50,000 and over	,000 over/		TOTALS	S	UNCLASSIFIED	IFIED	TO	TOTALS	13 -
No	0	Amount		No	Amount	Amount	nt	No。	Amo	Amount
	And the state of t	40			€	40-			***	
P.E. Island		B		573	51,685	\$		573	51,	51,685
Nova Scotia	co.	104,126		6,272	656,122	8		6,272	656,122	122
New Brunswick	9	184,547	7	4,015	518,519	dos		4,015	518,319	319
Quebec 127		4,166,797	46		11,118,992	08		46,043	11,118,992	992
Ontario 152		6,216,354	9		16,806,391	g.		91,932	16,806,391	291
Manitoba -		1	7		1,045,179	8		12,742	1,045,179	179
Saskatchewan		8	:		214,273	1		6,058	214,273	273
Alberta	103	30,515	7	10,018	605,035	8		10,018	605	035
British Columbia	13	355,327	2	21,033	2,047,370	\$		21,053	2,047,370	270
Yukon		4		416	16,186	e e		416	16,186	186
Head Office	ACT (The only of the state of the section of the se	COS CONTRACTOR CONTRAC	Completion Contraction	OSD PER PARTIE CONTRACTOR CANADA CONTRACTOR	K.D K.D. SP. SANDERSONTUNDARIA	309,337	37	dear	309, 337	537
Gross Total 30	304 11,	11,055,666	198	199,102 3	53,057,550	509,537	27	199,102	35,366,887	887
Deductions									383,655 39 087 979	655

Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID STATE THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO INCOME CLASS AND FISCALNCES - Cont. d.

E

2. CORPORATIONS

Province	40	\$2,000	\$ 40 * 10	\$2,000	***	\$4,000 \$4	H 40:	\$5,000	***	\$6,000	***	\$7,000
	No	Amount	No。	Amount	No	Amount	No	Amount	No	Amount	No	Amount
agained, and the control of the cont	ACCIONATION OF THE PROPERTY OF	*	and is a defended to a different from the	**		**		€		()		⇔
P.E.Island	113	11,348	10	5,431	7	5,339	ю	2,686	9	4,441	1	+
Nova Scotia	247	20,736	28	9,651	17	9,723	22	12,990	12	7,070	ග	10,145
New Brunswick	1.98	15,752	23	9,030	12	5,906	2	4,761	9	5,288	Φ	5,808
Quebec	1,023	108,220	192	73,363	126	70,831	93	69,654	90	71,447	44	48,786
Ontario	2,738	235,269	327	135,363	199	108,563	162	115,539	1.07	94,918	78	85,642
Manitoba	386	26,668	43	18,949	13	10,363	18	11,042	12	7,819	6	7,897
Saskatchewan	258	15,289	18	7,002	10	4,261	∞	5,739	9	3,657	50	5,639
Alberta	534	27,668	32	12,517	13	10,064	18	14,864	13	11,323	11	9,710
British Columbia	1,009	86,321	103	40,641	70	36,711	53	54,313	22	32,928	21	29,926
Yukon	Can Canada and Canada	+	And Desired Street, St	Gent Control C	CT-remote Committee Committee	Cates Control	COMMUNICATION CO	Open Approximation of the control of	Standard State Standard	man and a second	9	one construction (collection passes pit), vol.
Gross Total	6,306	547,271	922	509,947	479	259,761	584	271,588	289	238,891	193	199,553
Province	\$ 245 \$ 83 \$ 8	\$7,000 to	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$8,000 to	\$9,0	\$9,000 to	#10 #10	\$10,000 to \$15,000	#12 #20	\$15,000 to \$20,000	#\$50 * 20 3	\$20,000 to
	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount
	Section of the Control of the section	49		:03		49	ACINET CHIEF CHIEF CHIEF	43		44		€63
P.E.Island	9	5,462	ಬ	6,426	1	+	9	9,346	9	12,460	Ю	9,754
Nova Scotia	4	4,765	7	13,134	ì	+	17	26,669	7	21,005	11	35,451
New Brunswick	8	. +	ග	10,692	ı	+	7	11,270	80	20,428	4	12,691
Onebec	47	54,285	42	59,898	32	48,130	26	195,989	69	165,497	49	171,635
Ontario	74	81,579	63	79,290	62	87,982	196	372,607	114	298,377	92	283,439
Manitoba	2	8,506	4	7,401	4	7,739	13	25,977	12	32,306	10	52,134
Saskatchewan	4	5,855	9	9,640	8	+	9	8,259	100	6,71.9	1	+
Alberta	8	10,759	ഹ	10,506	ಬ	7,630	ನ	34,686	ω	27,639	7	22,093
British Columbia	29	27,779	14	17,189	11	15,812	45	89,215	25	69,068	H	35,637
Yukon	1	*	î		0	GEO	-	1	and the Contract of the Contra	1	1	9
	170	196 966	7.	214,176	114	1.65,293	407	774,018	252	651,499	188	602,854

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - CONTIG

<u>_</u>

2. CORPORATIONS - con.

Province	## # 30 # 30	\$25,000 to \$50,000	## 80 ##	\$30,000 to \$35,000	\$55,0	\$55,000 to	⇔	\$40,000 to \$45,000	## 45.	\$45,000 to \$50,000
	No.	Amount	No	Amount	No	Amount	No	Amount	No	Amount
		₩.		₩.		Ú p		46		03
P, E, Island	ĝ	+	\$.1	ì	ı			103	16,585
Nova Scotia	9	17,557	9	+	ŧ	1	1	8	' 1	+
New Brunswick	100	11,721	4	22,648	9	1	ŧ	1		. 9
Quebec	28	147,809	26	129,691	16	71,492	15	87,840	16	99, 311
Ontario	79	308,153	46	238,439	48	250,773	40	222,021	35	251,064
Manitoba	11	40,874	വ	23,064	9	40,260	2	38,580	ŗĠ	29,011
Saskatchewan	ū	\$	63	15,557	9	. 1	ŧ	•	1	+
Alberta	4	15,923	9	, 51,458	C3	16,658	1	+	4	26,127
British Columbia	10	45,786	12	50,391	- ဖ	27,863	7	41,826	4	35,702
Yukon	Office Of	mpp pp://preschence.org/states/preschence.org/states/ppi/ ppi//preschence.org/states/ppi//ppi//ppi//ppi//ppi//ppi//ppi//pp	CIR.		1	9	3	1	8	1
Gross Total	151	585,825	105	511,228	79	387,046	69	390,267	29	455,800
		Control of the Contro		produced side, specifically orbits, day, from Cud.	GONLOMO-STOTAL PPRINTERS (ACCOUNTING CONTRACTOR)	ACTIVITY OF THE PROPERTY OF TH	A Tareflow of Taller (period) you man	Performance statement of the comment	and the second desired the second	

Province	₩ 00	\$50,000 and over		TOTALS	UNCLASSIFIED	Ĭ.	TOTALS
4	No	Amount	No	Amount	Amount	No	Amount 1
		₩		DATE Law Configuration Company of the Configuration Config	-		40
P.E.Island	ω	176,265	176	261,544	1	176	261,544
Nova Scotia	20	314,633	407	503,528	ı	407	503,528
Brunswick	ර	151,168	298	287,162	ı	298	287,162
Quebec	20%	11,436,149	2,247	13,108,025	1	2,247	13,108,025
Ontario	296	20,314,831	4,857	23,541,850		4,857	25,541,850
Manitoba	26	737,659	607	1,106,251	Ŷ	607	1,106,251
Saskatchewan	60	24,422	528	108,017	1	328	108,017
Alberta	17	664,530	514	954,133	1	514	954,133
British Columbia	52	2,349,576	1,532	5,060,683	•	1,532	5,060,685
Yukon	ì	9	4	2,088+		4	2,088
Head Office		Caps	Com-	Seeme Committee	28,874	2	28,874
Gross Total Deductions	773	56,1.69,255	10,970	42,933,281	28,874	10,970	42,962,155
Net Total							42,518,971

^{*} Classes grouped to conceal net income and identity of taxpayers

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TEXPARERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES

INDIVIDUALS با

	AGI	RARIANS	PROF	ROFESSIONALS	固	MPLOYEES	MERCHAN	ERCHANTS-RETAIL	MERCHAN	ERCHANTS-WHOLESALE
LIOATHCE	No	Amount	No	Amount	No	Amount	No	Amount	No.	Amount
	OPPLICATION OF STREET,	49	Management of the second of th	હ		-60	Section of the sectio	40		40
P.E. Island	9	629	39	2,620	367	13,492	32	2,080	ω	2,970
Nove Scotia	16	773	301	64,669		214,023	314	74,381	23	47,418
New Brunswick	8	+	182	20,292	2,988	188,555	202	12,270	9	521
Ouebec	o	4,401	1,030	557,807		4,248,410	1,042	162,223	174	145,132
Ontario	259	15,579	5,151	977,963		5,899,037	3,385	590,777	341	88,628
Manitoba	41	2,228	446	62,596		641,158	270	21,744	105	18,439
Saskatchewan	96	3,166	284	22,862		141,048	256	19,470	co.	253
Alberta	220	17,418	435	61,530		536,569	485	37,841	38	4,687
British Columbia	47	2, 05	705	195,523		781,489	415	25,239	116	10,940
Yukon		\ -\$-	9	1,173	- 1	11,083	16	1,757	9	
Gross Total	694	46,603	6,579	1,967,035 159,972	159,972	12,474,844	6,417	748,782	832	318,988

On COMMAND AND AND PARTY CANDING TOWNS THE CONTRACT CONTR	MANI	SHE - MINT	NATURAL	NATURAL RESOURCES	FI	FINANCIAL	TRANSPOR	TRANSPORTATION &	PEF	PERSONAL
Province							PUBLIC U	PUBLIC UTILITIES	CORPO	ORPORATIONS
	No	Amount	No。	Amount	No°	Amount	No	Amount	No	Amount
Contraction of the Contraction o	Section Section Control or or	43	And the second of the second o	₩	And The sales of the last of t	€9	Control of the Contro	**		69-
P.E. Island	-	+	1	+	12	1,988	1	1	1	£
Nova Scotia	2	711	KS	798	66	89,103	1	ţ	200	28,026
New Brunswick	ŧ	+	9	950	48	12,180	1	1	44	87,095
Quebec	163	79,378	10	1,614	5,820	5,274,789	9	ı	29	1,643,959
Ontario	275	71,972	28	5,117	6,664	4,737,363	ì	ŷ	157	2,380,588
Manitoba	13	2,497	4	1,511	116	58,781	C)	9	100	152,884
Saskatchewan	7	345	9	+	125	12,596	1	1	4	486
Alberta	20	5,732	9	215	188	40,160	-	ì	27	32,344
British Columbia	56	5,379	88	29,443	1,923	724,661	9	ê	104	107,751
Yukon	2		10	1,811	C29	+	CEAN CO.	tare .	-Consequential and consequential and consequenti	-
Gross Total	547	164,014	155	41,559	12,995	8,931,621		ij	538	4,485,133

⁺ Classes grouped to conceal identity of taxpayer.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX	ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont.d.

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												***	17	-		1		1														
TOTALS	Amount	40	51,685	656,122	518,319	11,118,992	16,806,391	1,043,179	214,273	605,035	2,047,370	16,186	309,337	55,566,887	383,655	52,983,232		MERCHANT	WHOLESALE	Amount	€	2,590	28,211	65,903	589,597	702,610	427,172	13,725	104,682	483,524		2,418,014
72	No.		573	6,272	4,015	46,043	91,932	12,742	6,058	10,018	21,033	416	1	199,102		199,102		ME	OHN	No.		2	52	43	207	299	128	29	53	252	1	1,150
UNCLASSIFIED	Amount	#	1	1	ı	1	1	. 1	1	1	ı	1	309,537	309,537				MERCHANT	RETAIL	Amount	43	5,048	27,087	17,587	232,833	1,451,010	116,218	54,647	59,553	179,701	+	2,103,684
NID																		W		No.		12	83	. 77	265	663	133	145	139	521	1	1,854
HERS	Amount	↔	6,893	136,222	196,475	1,001,279	2,225,918	93,605	14,046	68,458	158,478	262	t	5,899,717			CORPORATIONS.		EMPLOY EES	Amount	40-	1	t	ř	: 1	1	:	t	1	1		1
ALL OTHERS																	200		EMP	No.		1	1	1	1	*	1	ı	1	1	1	1
	No.		109	830	539	1,508	5,009	704	113	230	1,082	15	8	10,359				_	FESSIONALS	Amount	*	1	1	1	1	1	1	ı	1	ŧ	1	ł
																		PRO	FE	No.		ł	1	1	1	1	1	1	ı	1	1	1
FAMILY	Amount	€	t	+	1	+	15,448	7,735	+	+	8,064	1	000	51,247					GHARTANS	Amount	# .:	1,919	+	1,502	3,195	22,141	2,004	2,126	8,014	15,958	1	56,859
FAL	No。		1	t	1	1	4	9	1	. 1	4	ı		14					AGK	No.		17	1	7	6:	35	ro F	12	11	18	000	114
Province			P.E.Island	Nova Scotia	New Brunswick	Onepec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Head Office	Gress Total	Deductions	Net Total		4	Province			P.E. Island	Nove Scotia	New Brunswick	Cuebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Tukon	Gross Total

⁺ Classes grouped To conneal identity of taxpayer

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAXERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1935-36, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - CORCI. 00

2. CORPORATIONS - Con.

				A CONTRACTOR OF THE PARTY OF TH	The second liverage of	Land of the land o	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	And distributed in the party of the season o	To the section of the
Province	MAN	MANUFACTURES	RES	NATURAL	F	FINANCIAL	TRANS!	TRANSPORTATION &	CORPORATIONS
	No。	Amount	No.	Amount	No	Amount	No	Amount	No. Amount
maghantin mellinentime operations from the control of the control	And Dev Chan Conference and Anna Services		administration of the second s	40-		€0-	Contine to opening and address	And the state of t	43
P.E. Island	11	5,716	1	+	122	244,197	10	1,461	Foreign Street
Nova Scotia	82	125,542	19	46,839	54	144,469	69	113,513	one
New Brunswick	53	44,769	222	31,672	37	11,282	27	88,200	
Quebec	636	6,251,745	00	78,075	712	2,203,412	20	5,083,123	Gg any
Ontario	1,508	13,484,373	65	5,365,113	1,412	2,767,681	170	820,005	Go as
Manitoba	86	157,094	∞	53,906	123	207,405	23	65,271	1
Saskatchewan	31	37,008	. 603	307	62	10,525	H	6,426	8
Alberta	53	561,980	44	219,287	91	34,818	5	129,347	1
British Columbia	267	796,049	45	524,500	193	124,967	156	806,972	9
Yukon	ą	. 1	0		*	9	¥	· of-	1
Gross Total	2,727	21,264,276	214	4,317,699	2,806	5,748,756	555	5,114,518	Gine Open
								erellen er geste der der der der der der der der der de	Standard Market Company of the Compa
		FAMILY	A	ALL OTHERS		Se UNCL.	UNCLASSIFIED	- Andrewskie - Market Principles (School Control Contr	TOTALS
OVIII CO		COUNTROL		~					
	°ON	Amount	NO°	AMC	Amount	00 to 25	Amount	NO°	Amount
1		€		•	•		€ \$		₩.
P.E.Island			4		612	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	c#	176	261,544
Nova Scotia	9		42	- PC-2 17,	17,867		100	404	503,528
New Brunswick	\$		28	26,	26,247	35. VS. 35.	1	298	287,162
Onebec	•		221	666,047	,047		1	2,247	13,108,025
Ontario	1		605	950,917	,917		3 () 3 ()	4,857	25,541,850
Manitoba	9		103	77 80 17	77,180		1	607	1,106,251
Saskatchewan	3		32	ິດສິ	5,252		3	528	108,017
Alberta	1		108	36,	36,452	The second secon		514	954,155
British Columbia	î	3	290	129,	129,012		ı	1,532	3,060,683
Yukon	1		4		2,088		1	4	2,088
Head Office	.8	600	9			રે કે	28,874	3	28,874
Gross Total	ŝ	400	1,550	1,909,674	674	ર	28,874	10,970	42,962,155
Deductions									443,184
Net Total		The second of the second of the second	The state of the s	Control of the Land of the Control o				0800	

+ Classes grouped to conceal identity of taxpayer.





DINIVERSAL OF TOWARD

SUNDRIES PERIOD FILE "A

Published by Authority of the HON. W.D. EULER, M.P., Minister of Trade and Commerce.

CANADA

DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

GENERAL STATISTICS BRANCH

FOR
INCOME WAR TAX
IN

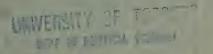
CANADA 1937

And Income War Tax Collected Thereon

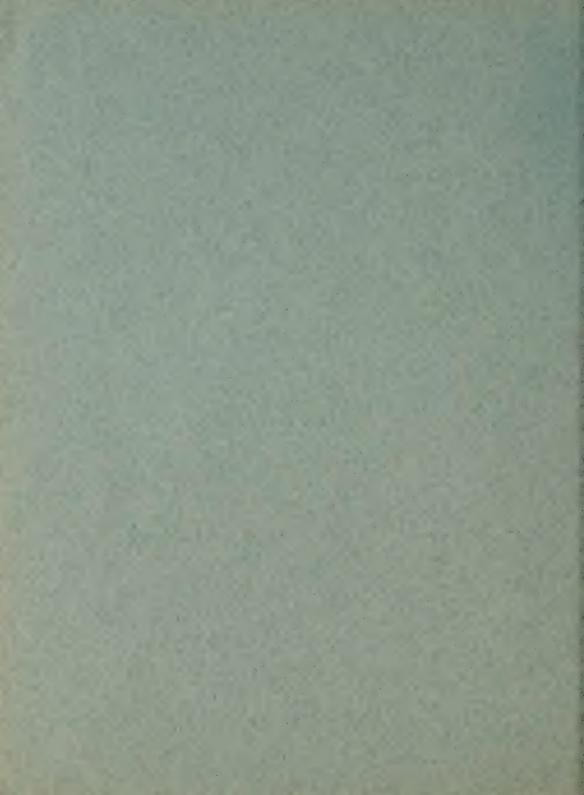
Classified by Provinces, by Size of Incomes and

by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue,
by Authority of the Hon. J. L. Ilsley, K.C., M.P.,
Minister of National Revenue.







DOMINION BUREAU OF STATISTICS GENERAL STATISTICS BRANCH OTTAWA

Dominion Statistician:

R. H. Coats, LL.D., F.R.S.C., F.S.S.(Hon.)

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In countries where income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and more particularly to its distribution by income classes and by occupations of income taxpayers. Thus most estimates of the amount and the distribution of income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada on account of the relatively high standard of living of our people the exemption limit has been comparatively high. Indeed, under income tax legislation of 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930 both inclusive. In the session of 1932, however, the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931 while in the 1933 session a further reduction was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and later. The effect of these reductions is reflected in the large increases in the number of income tax-payers in the lower income classes.

The general rate of corporation income tax which, after an exemption of \$2,000, had been 10 per cent on incomes under \$5,000 and $10\frac{1}{2}$ per cent on incomes of \$5,000 or over from 1919 to 1924 was reduced to 9 per cent on incomes of 1925, 8.1 per cent on incomes of 1926 and 8 per cent on incomes of 1927, 1928 and 1929. It was raised again to 10 per cent on incomes of 1930, to 11 per cent on incomes of 1931 of \$5,000 or less and 11.55 per cent on incomes in excess of \$5,000, to $12\frac{1}{2}$ per cent on incomes of 1932 and 1933 with an extra 1 per cent where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to $13\frac{1}{2}$ per cent on incomes of 1934 with an extra $1\frac{1}{2}$ per cent for consolidation, and to 15 per cent on incomes of 1935 with an extra 2 per cent for consolidation. Again in respect of the incomes realized in the fiscal period ended 1932 the \$2,000 exemption hitherto afforded corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1937 apply in the main to the calendar year 1935, the income tax due on these incomes being collected mainly in April, May and June of 1936. "Income Class" is determined on the basis of "Net Income" that is gross income less allowable deductions but before statutory exemptions.

The figures of Table 1 show the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last seventeen fiscal years, together with the amount received for such taxation. Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1935 and 1934 showed successive declines to \$829,300,000, indicating a serious contraction in both individual and corporate incomes from 1930 to 1934 as compared with 1929. While in 1933 individual incomes increased from \$660,100,000 to \$685,500,000 owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower. In 1935 the total rose again to \$928,555,030, in 1936 to \$1,073,442,116, and in 1937 to \$1,080,890,070.

Table 2 shows the amount of income assessed by Provinces. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations.

Table 3 shows the average amount paid by individual and corporate taxpayers in the latest fiscal year.

Table 5 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while Table 6 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 7 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 8 and 9 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

Besides the amount collected as income tax, in the fiscal year 1937 there was collected an additional \$8,910,014, this being the product of the tax imposed in 1934, and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available. In the fiscal year 1934, the first year in which this **x was collected, receipts amounted to \$4,829,635, and to \$5,816,435 in 1935. Table 10 shows the proceeds of this tax for the two latest fiscal years.

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-37.

Note. - Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed

Fiscal	Indi	viduals	Corp	orations	Total	Income war tax paid to
Year	No.	Amount	No.	Amount	Amount	the Receiver General
		\$		\$	\$	\$
1921	1.90,561	653)	3,696	623	912,410,429	46,381,824
1922	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923	281,182	823,100,878	6,010		1,092,407,925	59,711,538
1924	239,036	802,617,497	5,569		1,108,027,871	54,204,028
1925	225,514	701,892,820	6,236		999,160,248	56,248,043
1926	209,539	697,016,973	5,738		1,003,110,646	55,571,962
1927 /	116,029	465,689,900	5,777		744,184,891	47,386,309
1928	122,026	604,736,11.6	6,121		1,040,232,948	56,571,047
1929	129,663	668,687,536	7,438		1,195,402,267	59,422,323
1930	142,154	781,174,030	7,957		1,325,193,444	69,020,726
1931	143,601	815,714,684	7,603		1,371,478,640	71,048,022
1932	133,621	660,107,257	6,010		992,606,220	61,254,400
1933 x	166,972	685,543,980	6,483	258,547,584		62,066,697
1934 x	203,957	617,717,251	8,913	211,614,313		56,569,537
1935	184,195	655,380,912	10,458	273,174,118	928,555,030	60,991,631
1936	199,102	714,333,602	10,970		1,073,442,116	75,502,202
1937	217,049	728,043,754	12,146		1,080,890,070	93,455,228

In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

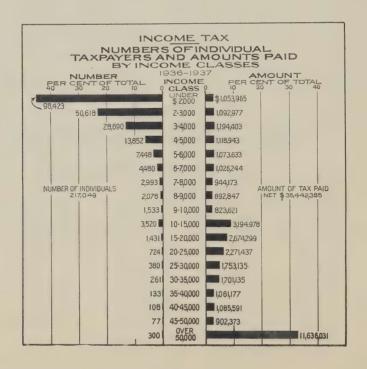
x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1933-37.

Billion of the 1900 of the state of the stat	Million disease a survey respectively representation of the contract of the co	mention and the stronger of the stronger	THE PROPERTY OF THE PARTY OF TH	main-way reduced Local combination of the company o	To the Control of the
	MATERIAL CONTRACTOR AND STREET, A STREET, AND STREET AND	When the second of the second	Amount of Incom	ne Assessed	
to the second se	1933 x	1934 x	1935	1936	1937
	\$	\$	\$	\$	\$
P.E.T.	2,015,664	2,072,019	2,256,109	4,579,652	4,446,650
N. S.	23,699,355	19,701,482	21,405,900	21,794,087	23,969,857
N. B.	16,253,444	16,551,288	14,207,882	14,389,098	16,539,884
Que.	259,566,516	179,807,900	273,987,869	357,486,710	331,710,154
Ont.	448,057,907	428,279,628	449,885,677	501,917,767	517,310,542
Man.	53,808,386	45,049,397	47,188,764	46,760,597	48,430,521
Sask.	19,765,936	19,056,999	15,226,696	15,347,973	16,918,431
Alta.	32,757,215	43,652,512	35,653,360	35,171,837	36,833,766
B. C.	87,124,464	73,972,698	67,822,116	74,959,621	83,771,834
Yukon	1,042,677	1,187,641	920,657	1,034,774	958,431
TOTALS	944,091,564	829,331,564	928,555,030	1,073,442,116	1.080.890.070

3. AVERAGE INCOME TAX PAID BY INDIVIDUALS AND CORPORATIONS, BY OCCUPATIONS, FISCAL YEAR 1936-37.

	Average Inc	ome Tax Paid
Occupation	Individuals	Corporations
	\$	\$
grarians	82.95	512.80
Professional	272.20	
Employees	77.47	-
Merchants, retail	117.26	1,176.48
Merchants, wholesale	361.29	2,315.78
lanufacturers	285.73	8,698.86
Natural Resources	202.24	40,865.87
inancial	726.77	2,521.80
Pransportation and Public Utilities	_	10,360.39
Personal Corporations	8,322.76	-
All Others	365.42	1,413.72
GRAND AVERAGE	163.28	4,776.29



4. NUMBER OF INDIVITUAL AND CORPORATE TAXPAYERS AND AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED MARCH 31, 1935-37.

1. INDIVIDUALS

Province	:	1935	A STATE OF THE PERSON NAMED IN COLUMN TO STATE OF THE PER	1936	Dennis Arthurson State S	1937
110121100	No.	Amount	No.	Amount	No.	Amount
	· Shane (TC) (AT CE) permittee e major a charactery (本 代) At (A A A A A A A A A A A A A A A A A A	\$	William Brown Brook Holern Collections (Spilling Learn partner - to	\$	Canada de Caraca	*
P. E. I.	586	1,789,796	573	1,614,343	567	1,466,532
N. S.	5,736	18,495,746	6,272	17,277,567	6,391	19,873,944
N. B.	4,537	12,906,109	4,015	12,650,283		13,586,679
Que.	40,769	175,090,952	46,043	207.818.903	49,373	226,402,761
Ont.	85,005	309,047,205	91,932	336,187,062		319,883,675
Man.	11,728	38,977,621	12,742	39,246,521	13,355	39,347,682
Sask.	. 6,339	14,714,075	6,058	14,609,768		15,860.518
Alta.	10,264	29,869,317	10.018	28,632,096	11.180	29,560,767
B. C.	18,784	52,542,234	21.033	55,277,749	23,170	61,102,765
Yukon	447	911,171	416	1,019,310	439	958,431
TOTALS	184,195	654,344,226	199,102	714,333,602	217,049	728,043,754

2. CORPORATIONS

Province		1935		1936		1.937
	No.	Amount	No.	Amount	No.	Amount
The second secon		4		To the book of the same of the	MAKA 4 BANKSAN PROPERTY	\$
P. E. I.	136	466,313	176	2,965,309	229	2,980,118
N. S.	349	2,910,154	407	4,516,520	407	4,095,914
N. B.	270	1,301,773	298	1,738,816	368	2,953,205
Que.	2,091	97,675,501	2,247	149,667,807	2,740	105,307,393
Ont.	5,099	140,828,472	4,857	165,730,705	5,110	197,426,867
Man 。	564	8,211,143	607	7,514,075	705	9,082,840
Sask.	273	707,351	328	738,205	373	1.057.912
Alta.	483	5,784,043	514	6,539,741	552	7,272,998
B. C.	1,187	15,279,882	1,532	19,631,872	1,662	22,669,069
Yukon	6	9,486	4	15,464	-	-
TOTALS	10,458	273,174,118	10,970	359,108,514	12,146	352,846,316

5. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1933-37.

1. INDIVIDUALS

(a) Number of Taxpayers

	(4)	Mannet or lay	payers		
Income Class	1933	1934	1935	1936	1937
Under \$2,000	63,276	93,316	85,385	89,724	98,423
\$2,000 to \$3,000	29,156	46,207	41,918	46,198	50,618
\$3,000 to \$4,000	27,546	27,778	24,127		
\$4,000 to \$5,000	15,760	13,312	11,672	26,804	28,690
\$5,000 to \$6,000	8,951		,	12,766	13,852
\$6,000 to \$7,000		6,670	6,238	6,759	7,448
	5,556	4,082	3,729	4,267	4,480
\$7,000 to \$8,000	3,481	2,770	2,464	2,816	2,993
\$8,000 to \$9,000	2,580	1,937	1,777	1,898	2,078
\$9,000 to \$10,000	1,962	1,445	1,229	1,422	1,533
\$10,000 to \$15,000	4,577	3,284	2,815	3,303	3,520
\$15,000 to \$20,000	1,653	1,254	1,198	1,290	1,431
\$20,000 to \$25,000	87.2	665	558	654	724
\$25,000 to \$30,000	483	349	329	345	380
\$30,000 to \$35,000	333	228	211	236	261
\$35,000 to \$40,000	169	162	1.32	137	133
\$40,000 to \$45,000	130	116	70	101	108
\$45,000 to \$50,000	97	75	84	78	77
\$50,000 and over	390	307	259	304	300
TOTALS	166,972	203,957	184,195	199,102	217,019
	(b)	Amount of Tax	es Paid	The second section of the second section is a second section of the second section of the second section is a second section of the se	or the meaning person success in
	\$	*	\$	\$	\$
Under \$2,000	416,776	989,083	950,120	987,387	1,053,965
\$2,000 to \$3,000	453,936	1,015,183	938,923	1,042,133	1,092,977
\$3,000 to \$4,000	538,647	1,096,121	1,023,176	1,125,428	1,194,403
\$4,000 to \$5,000	559,397	995,500	987,367	1,049,783	1,118,943
\$5,000 to \$6,000	573,859	874,915	900,743	976,905	1,073,633
\$6,000 to \$7,000	570,900	810,922	808,817	948,545	1,026,244
\$7,000 to \$8,000	513,383	771,434	761,327	878,603	944,173
\$8,000 to \$9,000	560,968	743,943	757,751	834,797	892,847
\$9,000 to \$10,000	562,341	71.8,51.0	667,977	767,668	823,620
\$10,000 to \$15,000	2,405,573	2,735,469	2,402,676	3,033,935	3,194,978
\$1.5,000 to \$20,000	1,980,689	2,032,264	1,982,488	2,357,644	2,674,299
\$20,000 to \$25,000	1,903,341	1,881,997	1,645,480	2,029,986	2,271,437
\$25,000 to \$30,000	1,568,725	1,439,868	1,263,474	1,548,875	1,753,135
\$30,000 to \$35,000	1,528,988	1,289,887	1,124,562	1,485,413	1,701,135
\$35,000 to \$40,000	986,314	1,114,983	911,269	1,071,460	1,061,177
\$40,000 to \$45,000	855,278	947,111	651,41.5	996,645	
\$45,000 to \$50,000	768,749	757,856	837,922	866,677	1,085,591
\$50,000 and over	9,032,358				902,373
400 good and over	090000	8,785,854	6,458,127	11,055,666	11,636,031
Totals	25,780,222	29,000,900	25,073,61.4	33,057,550	35,500,961
Unclassified amounts	564,750	501,980	450,950	309,337	232,669
Totals	26,344,972	29,502,880	25,524,564	33,366,887	35,733,630
Refunds	38 5, 506	31.9,1.65	323,172	383,655	291,245
Net Totals	25,959,466	29,183,715	25,201,392	32,983,232	35,442,385

5. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31,1933-37 -cone.

2. CORPORATIONS
(a) Number of Taxpayers

Margan and guardense deliging controlling bloom with the control of the control o	(a) Number of	Taxpayers		
Income Class	1933	1934	1935	1936	1937
Under \$2,000	60	4,575	6,167	6,306	MEDICAL STREET, AND SECURE STREET, MAN OR THE
\$2,000 to \$3,000	1,423	1,040	885	776	6,671
\$3,000 to \$4,000	693	542	482	479	950
\$4,000 to \$5,000	529	337	314	384	558
\$5,000 to \$6,000	355	252	251	289	403
\$6,000 to \$7,000	296	188	177	193	298
\$7,000 to \$8,000	206	142	169	179	244
\$8,000 to \$9,000	210	131	129	155	191 155
\$9,000 to \$10,000	188	105	113	11.4	155
\$10,000 to \$15,000	520	342	366	407	522
\$15,000 to \$20,000	344	204	247	252	354
\$20,000 to \$25,000	242	1.56	155	188	199
\$25,000 to \$30,000	1.53	97	118	151	169
\$30,000 to \$35,000	149	91	98	105	126
\$35,000 to \$40,000	113	61	58	79	105
\$40,000 to \$45,000	75	50	63	69	64
\$45,000 to \$50,000	77	. 54	43	67	90
\$50,000 and over	904	540	617	773	892
Totals	6,483 /	1 8,913	2 10,458	/3 10,970	
	(b) Amount of	CONTRACTOR	however were and a second	Marie
	\$	\$	\$	\$	\$
Under \$2,000	en .	331,105	479,820	547,271	659,781
\$2,000 to \$3,000	91,654	209,587	280,660	309,947	381,317
\$3,000 to \$4,000	141,045	199,204	249,672	259,761	328,084
\$4,000 to \$5,000	187,115	185,218	226,180	271,588	303,870
\$5,000 to \$6,000	151,721	176,256	201,651	238,891	284,199
\$6,000 to \$7,000	164,531	1.66,846	175,257	199,553	258,323
\$7,000 to \$8,000	129,184	119,848	170,205	196,966	237,978
\$8,000 to \$9,000	180,129	156,980	170,536	214,176	213,394
\$9,000 to \$10,000	159,422	131,742	160,873	165,293	241,772
\$10,000 to \$15,000	656,580	567,791	677,923	774,018	1,060,377
\$15,000 to \$20,000	574,294	493,291	575,809	651,499	986,321
\$20,000 to \$25,000	599,364	483,036	503,561	602,834	737,521
\$25,000 to \$30,000	471,897	340,525	412,059	585,823	688,609
\$30,000 to \$35,000	525,761	447,571	467,861	511,228	651,375
\$35,000 to \$40,000	469,670	326,112	322,354	387,046	605,868
\$40,000 to \$45,000	393,761	272,523	376,584	390,267	449,998
\$45,000 to \$50,000	432,857	416,218	321,751	455,800	629,706
\$50,000 and over	31,229,794	22,939,240	30,590,016	36,169,233	49,907,659
Totals	36,560,007	27,969,757/2	36,363,7943	42,933,281,4	58,690,403/5
Unclassified amounts	1,106	18,869	30,219	28,874	2,627
Totals	36,561,113	27,988,626	36,394,013	42,962,155	58,693,030
Refunds	453,882	602,804	603,774	443,184	680,1.87
Net Totals	36,107,231	97 ZOE 000	the company of the second of	The second commence of the second sec	the same of the sa
The state of the s	0091018501	27,385,822	35,790,239	42,518,971	58,012,843

^{/1} Totals include 6 corporations paying \$1,229 in taxation. /2 Totals include 6 corporations paying \$6,664 in taxation. /3 Totals include 6 corporations paying \$1,022 in taxation. /4 Totals include 4 corporations paying \$2,088 in taxation. /5 Totals include corporations paying \$4,251 in taxation.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1933 - 1937.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1933 ^X	1934	1935	1936	1937
Agrarians	249	262	416	694	921
Professionals	6,012	5,941	5,800	6,579	6,992
Employees	132,722	167,737	149,418	159,972	174,349
Merchants. retail	6,009	4,960	5,104	6,417	7,400
Merchants, wholesale	690	575	620	832	878
Manufacturers	531	467	442	547	596
Natural resources	101	77	99	155	161
Financial	9.736	11.753	11,673	12,995	13,871
Personal Corporations	51.0	618	584	538	541
Family Corporations	1.780	1,576	116	1.4	nil
All others	8,632	9,991	9,923	10,359	11,340
Totals	166,972	203,957	184,195	199,102	217,049

(b) Amount of Taxes Paid

The second secon	the second rate of the second second second	The and it is the first the department of the de	personal and the same of the s	James Vo. S. Company Company and Service Advantages	AND SECTION OF THE LABOUR SHE SECTION OF THE PARTY.
Classes	1933	1934	1935	1936	1937
ExelEXECTIVATION OF THE COMPANY OF THE PROPERTY OF THE PROPERT	\$	A the standing representatives to the standing of the standing regions after the standing section and the standing sections.	engeneracy is a supplicate subsequence of the subse		\$
Agrarians	27,620	22,334	24,083	46,609	76,395
Professionals	1,762,428	2,008,471	1,609,621	1,967,035	1,903,221
Employees	9,700,590	11,340,010	10,930,997	12,474,844	13,506,473
Merchants, retail	620,154	527,693	552,256	748,782	867,710
Merchants, wholesale	184,932	217,233	201,435	318,988	317,214
Manufacturers	179,678	129,978	112,466	164,014	170,196
Natural resources	14,061	11,514	39,819	41,559	32,561
Financial	6,048,695	7,512,473	6,379,505	8,931,621	9,980,752
Personal Corporations	3,113,532	2,768,992	2,351,883	4,433,134	4,502,616
Family Corporations	1,685,614	1,354,613	154,329	31,247	623
All others	2,442,918	3,107,589	2,717,220	3,899,717	4,143,823
Unclassified	564,750	501,980	450,950	309,337	232,669
Totals	26,344,972	29,502,880	25,524,564	33,366,887	35,733,630
Refunds	385,506	319,165	323,172	383,655	291,245
Not Motols	25 050 466	29,183,715	25 201 302	32,983,232	35,442,385
Net Totals	20,303,400	63,100,113	KU9 KU19 032	عدم و د د و مد	000 4446 000

^{*} In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

In 1933 the exemption limit was further lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAVERS, FISCAL YEARS ENDED MARCH 31, 1933-1937 - Concled.

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1933	1934 ^x	1935	1936	1937
Agrarians	40	71	00	774	7 17 0
Merchants, retail	1.017	1.427	92 1,645	114	132 2,238
Merchants, wholesale	741	874	1,086	1,150	1.308
Manufacturers	1,829	1,897	2,250	2,727	3,060
Natural resources	169	198	186	214	258
Financial Transportation and	1,270	2,853	3,544	2,806	2,862
Public Utilities	316	434	463	555	586
All others	1,101	1,159	1,192	1,550	1,702
Totals	6,483	8,913	10,458	10,970	12,146

(b) Amount of Taxes Paid

Classes	1933	1934 ^X	1935	1936	1937
The second secon	\$	\$	£	\$	\$
Agrarians	32,370	19,146	32,344	56,859	67,697
Merchants, retail	2,060,741	1,332,731	1,542,673	2,103,684	2,632,761
Merchants, wholesale	1,848,583	1,491,913	2,057,735	2,418,014	3,029,043
Manufacturers	16,357,552	11,849,040	15,079,937	21,264,276	26,618,505
Natural resources	3,177,428	3,017,750	7,848,415	4,317,700	10,543,396
Financial	5,821,512	4,688,265	4,339,441	5,748,756	7,217,403
Transportation and				.,,	, , y 200
Public Utilities	4,451,196	3,607,251	3,695,881	5,114,318	6,071,188
All others	2,810,625	1,963,661	1,767,368	1,909,674	2,510,410
Unclassified	1,106	18,869	30,219	28,874	2,627
Totals	36,561,113	27,988,626	36,394,013	42,962,155	58,693,030
Refunds	453,882	602,804	603,774	443,184	P 8
Net totals	36,107,231	27,385,822	35,790,239	42,518,971	58,012,843

Grand Totals, Individuals and Corporations

62,066,697 56,569,537 60,991,631 75,502,202 93,455,228

^{*} In 1933 the statutory exemption of \$2,000 on corporation incomes was removed.

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 51, 1934-57.

1. INDIVIDUALS

(a) Number of Taxpayers

	1	ı										*****		10	******
1937	Per cent	76	02.0	45°°°	7. 50 L4	22° 73	46.7.7	6.15	90 6	о п	30.00	00°07	02.	í	100.00
7	No.	7.07	בסצ מ	1000 V	4,041	43,070	101,500	15,555	6.427	73	021 26	077602	403	ł	217,049
1936	Per cent	66	, K.	0000	30°3	7T.07	40.10	6.40	5.04	20.00	30.00	00,01	Tツ 。	ı	100,001
1.9	No。	27.2	6.279	2	040 eA	97 040	30 G T C	12,742	6.058	10,018	27.028	418	011		199,102
3267	Per cent	600	5,12	2 46	25.26	25 ° 50 € 70 € 70 € 70 € 70 € 70 € 70 € 70 €		1,000	5.44	5.57	10,20	20	H 22	and desired to the desired of the de	100.00
1.0	No。	586	5,736	4.537	40,769	85,005	11 750	TT , 128	6,223	10,264	18,784	447	i		184,195
934×	Per cent	.27	2.91	2,43	21,02	47,00	2002	1001	. 5.62	5.71	9.72	25.		- Standfreight-plantscomplex spreight-bre-timef	100.00
1.0	No.	556	5,939	4,958	42,876	95,853	71/17	011611	889,7	11,650	19,824	500			205,957
Province		P. E. Island	ova Scotia	ew Brunswick	Quebec	ntario	ado+ ina	1 - 1 - + - 1 - + - 1	askatchewan	Alberta	British Columbia	Yukon	Head Office		Iotals

(b) Amount of Taxes Collected

P. E. Island Nova Scotia New Brunswick	Amount 25,505 524,300 471,420	Per cent .09 1.80 1.61	Amount 54,268	Per cent	Amount	Down and	Amount	Dom sout
P. E. Island Nova Scotia New Brunswick	25,505 524,500 471,420	1.80	54,268		0 1730 0 1772	TET. CEIIC		יייי כמוויי
Nova Scotia New Brunswick	524,500	1.80		.14	51, 350	095	27 487	11
New Brunswick	471,420	1,61	510,531	2,03	637,618	, co, c	00 C 0 V S	101
		23.96	363,470	1°44	517,635	1.569	450.948	10°T
	9,912,171	1000	8, 309, 391	52,97 1	0.878,483		11.519.245	75 CZ
	14,089,962	48.28	12,007,946	47,65 16	5,708,017	50.657	18.427.058	73 00
	1,055,598	3.61	884,297	5,51	5,51 1,035,565	20000	1 105 573	ec. z
lewan	263,253	06°	203,494	08°	213,546		1910090101 007 611	2 24 8
	665,273	2,28	557,357		601 640	Ved [SZE OIE	000
British Columbia	1,758,846	6.03	1.874.414		040,100		010,000	D
	19,808	200	15,651		789	#01°0	700 004	0000
Hesd Office	200 570	72	1 10 00 00 00 00 00 00 00 00 00 00 00 00		70167	0400	73° CDQ	°05
·	030,000	Tool	440,575	L°75	309, 337	.938	222,669	99°
Totals	29,183,715	100.00	25,201,392	100.00 32	32,985,232	100.000	55,442,585	100,000

^{*} In 1953 the exemption limit was lowered from \$24,000 to \$2,000 for married and from \$1,200 to \$1,000 for single

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES WITH THE PER-CENTAGES OF TAXPATERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1934-37 - Cont'd. 2

CORPORATIONS o²

Number of Taxpayers (a)

	15	1934x		1935		1936		1027
LIOATUCE	No。	Per cent	No.	Per cent	No。	Per cent	No.	Per cent
P. E. Island	83	о. 80	136	1.30	176	18.	066	1 90
Nova Scotia	518	5.57	349	5.54	407	2.2	407	H . W
New Brunswick	013	2.35	270	2.58	298	2.72	368	0 00 0 00 0 00 0 00
Quebec	1,883	21,12	2,091	19,99	2,247	20.48	2,740	22,56
Ontario	4,131	46.55	5,099	48.76	4,857	44.28	5,110	42.06
Manitoba	292	4.40	564	5,39	607	50.53	705	2 10
Saskatchewan	219	5.58	273	2.61	528	000000000000000000000000000000000000000	373	8.07
Alberta	418	4.69	483	4.62	514	4.68	552	4.54
British Columbia	1,153	12.94	1,187	11,35	1,532	13,96	1.662	13,69
Tukon	ဗ	°00	9	90°	4	°.04		
Head Office	Comp.	Constitution of the consti	-	1	î	3	1	ı
Totals	8,913	100.00	10,458	100.00	10,970	100.00	12,146	100.00
			(b) Amount	Amount of Taxes Collected	llected			- 11
Province	1.9	1934	10	1935	15	1936	15	1937
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
			•••		₩	And the second state of th	< €	
P. E. Island	96,208	.351	108,542	. 303	260,817	.613	555,182	.574
Nova Scotia	344,875	1,259	405,315	1.132	496,131	1,167	682,068	1,177
New Brunswick	164,874	0909	200,738	.561	284,715	.670	447,987	2772
Quebec	8,750,570	31,953	10,759,944	50.064	12,794,120	50.091	15,815,136	27,261
Ontario	14,523,601	55.033	20,096,336	56.150	25,448,239	55,146	33,794,708	58.254
Manitoba	799,023	2.918	985,321	2,753	1,102,827	2,594	1,322,071	2 \$280
Saskatchewan	99,720	。 364	86,811	.243	106,201	250	169,687	293
Alberta	678,115	2,476	702,837	1.965	945,249	2.224	1,165,482	2,009
British Columbia	1,903,303	6.950	2,413,154	6.742	3,049,710	7,172	4,274,644	7,368
Viikon	R 661	760	1 000	200	, ,	100	120	4 6

In 1935 the statutory exemption of \$2,000 on corporation incomes was removed ×

35,790,239

2000 0000 100.001

2,627

.068 100.000

2,088

42,518,971

58,012,843

4,274,644 4,251

7,172 .005

6.742 .003 .084 100,000

1,022

2,413,154 30,219

Yukon

.024 690° 100,000

6,664

27,385,822

Totals Head Office

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PER-CENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1934-37. - Concl. 20

COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS 200

(a) Number of Taxpayers

Deceri	1934	54	19	1935	19	926	20	1937
TOVINGE	No.°	Per cent	No。	Per cent	No.	Per cent	No.	Per cent
. E. Island	629	.30	722	500	749	K.	796	FC.
Nova Scotia	6,257	2.94	6,085	5.13	6.679	3.18	6.798	20,97
ew Brunswick	5,168	2.43	4,807	2.47	4,313	2,05	5,009	61.6
Quebec	44,759	21.03	42,860	22.02	48,290	22,99	52,113	22.74
ntario	99,984	46.97	90,104	46.29	96,789	46.07	106,616	46.59
Manitoba	14,805	6.95	12,292	6.31	15,549	6.35	14,060	2000
Saskatchewan	707 2	3.62	6,612	5.40	6,386	3.04	6,800	96,8
Alberta	12,068	5.67	10,747	5,52	10,532	5,02	732	57.70
British Columbia	20,977	9.85	19,971	10.26	22,565	10.74	24.832	10.83
Yukon	909	.24	453	800	420	200	4.89	61
Head Office	use .	î	1	î	9	8	1	
Totals	212,870	100.00	194,653	100,00	210,072	100.00	229,195	100,00

Amount of Taxes Collected (9)

Danger	1.9	1934	1.9	1935	19	1936	1.9	1937
rrovince	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	₩		-	Proposition of the contract of	⇔		••	Appendix and other measures of the second se
P. E. Island	121,713	ಜ್ಯಂ	142,810	£0. 0≥.	292,167	.39	370.669	040
Nova Scotia	869,175	1.54	915,846	1.50	1,135,748	1.50	1,525,190	1,42
New Brunswick	626,294	1.12	564,208	. 93	802,350	1°00	898,924	96°
Quebec	18,662,741	52.99	19,069,335	31.26	22,672,603	31,36	27,334,382	29,25
Ontario	28,613,563	50°58	52,104,282	52.64	40,156,256	53,19	52,221,766	55.88
Manitoba	1,852,621	5.28	1,869,618	3.07	2,139,392	2083	2,427,643	2,60
Saskatchewan	362,973	.64	290,305	.47	319,747	.42	297, 302	42
Alberta.	1,545,588	2.37	1,260,194	2002	1,546,889	2,05	1,800,499	1,93
British Columbia	5,662,149	6.47	4,287,568	7.03	5,082,989	6.73	6,420,028	6.87
Tukon	26,472	°05	16,673	0000	17,850	0.02	23,519	020
Head Office	418,448	.74	470,792	277	558,211	.45	235,296	. 25
Totals	56,569,537	100°00	60,991,631	100.00	75,502,202	100.00	93,455,228	100.00

8 STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES

1. INDIVIDUALS

i		a														. 1	3 -				٢														ŧ	
\$6,000 to	Amount	#	₩ C Z Z	100 4 000	20,000	19,495	271,800	492 659	200001	20,400	TED CET	45,704		30,815	1,422	1,026,244	the state of the s	\$20 000 to	#25°000	Amount	The same	₩	0	75. 35.	20 AD8	827 749	74.6.20	-, Lek, 040	10,000	17,416	27,795		128,722	1	9.971.487	0
9	N	1	2	100	Trr	80	1,132				0 0	220	e E	281	4	4,480	the boundary of	06%) ÷ (4)	NO	-		î	K		263	2007	000	# *	4	10		44	1	724 9	- 1
\$5,000 to	Amount	•	± 0.	. 00 g x x L L x x x	4 6 6 6	KINKUD KINKUD	277,800	513,437	TA DES	1000 × 0	TOOGOY	45,230	6	3000	200	1,075,633	and the same of th	\$15,000 to	\$20,000	Amount.		∌	4,456	48,470	53,696	927,041	212 001	108 952	100,000	TOPOLI	42,432		185,573	î	2.674.299	
₩ 23	No	1	20	6		140	1,921	5,551	477	191	1 0 0	120	e	TOG	0	7,448		1	-	No	1 2 2 1 4		69	26	6.	478	719 7	1 V	1 6		€ 50		ರಾ ರಾ		1,431 2	1
\$4,000 to \$5,000	Amount	₩	3,006	28 280	0 4 2 2 0 0 T L M 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	CTC (CY	275,222	543,856	60,992	ののなった。	2 0 0 0 0 E E	26,000	707 706	787	401	1,118,945		\$10,000 to	\$15,000	Amount	1 1 0 0 0	-	4,082	85,147	52,548	914,601	1.623,062	158.321	17 987	102617	95,473		241,957	4,500	5,194,978	
44	No。	The same of the same of	43	4.32	212	010	5,200	6,757	801	SOB	000	0	1 979	1960ch	1 9 9 9 9 9 9	13,852		013	***	No	0 0 0		ಬ	89	629	1,037	1.740	185	000	, r	713		260	4	3,520 3	
\$5,000 to \$4,000	Amount	**	3,574	55,267	20 N.	# C C C C C C C C C C C C C C C C C C C	200° 414	562,500	64,955	28.637	L 00 V V V	すつつる井つ	717 480	0000	9	1,194,403		\$9,000 to	\$10,000	Amount	9 9 9 9 1 0	((((2,904	23,282	17,576	216,873	408.939	46,263	6.4.0	17 6 0 6 0 6	CTA OC		70,45%	+ 100	823,621	the same disputed of the same state of the same
₩ 10	No	AND THE PARTY AN	80	865	689	0000	0,012	15,290	1,654	870	1 446) H H a	888	46	- 1	28,690		00 ₩	\$1	No	Andrew management	ě	-	40	22	399	747	101	K.	1 1	0	ę.	207	- I	1,533	and make
\$2,000 to	Amount	₩.	2,923	30,842	21,646	97K 777	TTT60,2	514,568	59,184	27,590	50,970	3	106.416	5,918		1,092,977	87 8107/ 477-48/PMIN AV 850100-	\$8,000 to	9,000	Amount	-	2 4	40/04	29,977	14,466	248,579	415,207	47,991	13,291	22 220	000 600	0.0	3,004	1,034	892,847	00000+
₩ ₩	No.		142	1,467	1,128	73 529	L10001	20°02	3,005	1,620	2.641		5,158	107		50,618	droved comments and an all	88	•	No。	9	7	0 :	2	40	571	939	124	40	000	2	000	130 06T	9	2,078	ground
Under \$2,000	Amount	()	2,674	31,277	20,581	230,478	100 PO	4010000	66,296	51,732	56,431		123,008	3,687	1	1,055,965	9 9	000 to	3,000	Amount	49	1 A 17 13	4941	25,518	16,266	265,275	443,194	47,051	14,466	25,756	00000	101 APE	C-F GTC	060	944,173	+ Classes
	No		232	2,933	2,058	20,634	#00000 #00000	CTC SOF	6,502	5,240	5,453		11,799	259		98,423	- the the the day the periodical	\$7,000		No		r.	0 0	200	200	833	1,582	166	53	7.	1	200	2 14	2	2,993	
Province			F. E. Island	Nova Scotia	New Brunswick	Quebec	Ontotal	0.110011.0	Manl toba	Saskatchewan	Alberta	British	Columbia	Yukon	+	lotals	PROTESTINE A STATE OF THE STATE	:	Frovince	and lands are to the other Continuous and the first territories.		Tolona	Norse Const.	Mer Decelle	New Drunswick	-Auebec	Untario	Manitoba	Saskatchewan	Alberta	British	Columbia	Vilkon	* 611011	Totals	

Classes grouped to conceal net income and identity of taxpayers

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPATERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - CONT. 4.

1. INDIVIDUALS - Con.

-	#30,000 to #35,000 No. Amount	\$40,000 to	our t	#40,0 NO.	\$40,000 to \$45,000	\$45 W	\$45,000 to \$50,000
	*	NO.	9 9		Amount	NO°	Amount
3	: 1	1	= 1	9	⊢ 1	(>
46,512 8	51,836	ı i	+	80	29,136	. 8	1 1
35,712	+	1	+	ເນ	52,611	3	
652,065 89	560,052	55	455,284	36	362,321	50	597, 360
904,384 137		58	485,523	46	465,140	34	589,650
37,729 9		ထ	434,478	00	77,415	ı	+
+	1	1	+	1	- 1	- \$	ı
- 618,01	+	103	15,482	ŧ	ı	C)4	45.994
65,914 18	100,397	6	61,410	10	97,968	60	69, 269
Ì			2 m m m m m m m m m m m m m m m m m m m		8	ì	
1,753,135 261	1,701,135	153 1	1,061,177	108	1,085,591	77	902,273
7 T T T T T T T T T T T T T T T T T T T	TOJ	TOTALS	UNCLASSIFIED	ED		TOTALS	
Amount	No。	Amount	Amount		No。		Amount .
		₩	⇔	? 8 4	7 6 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7 7 8 8	-
	567	57,548			567		37,648
86,660	6,391	655,068			6.391	9	655,068
68,174	4,641	453,055	1		4,641	7	453,055
4,172,486	49,373	11,630,501	ì		49,373	11,6	11,630,501
,935,362	101,506	18,564,516	Î		101,506	18,8	18,564,516
48,562	13,355	1,110,462	1		15,355	1,1	1,110,462
1	6,427	227,952	1		6,427	, GV	227,952
	11,180	641,305	1		11,180	0	641,305
524,987	25,170	2,161,186	ì		23,170	2,1	2,161,186
	429	19,268	ı		439		19,268
On done do summer stocker or at one of	CO OF ST. Springerschausbergerschausberger St. (St. 18)	-	252,669		9	64	252,669
11,636,031	217,049	35,500,961	232,669		217,049	35,7	55,735,630
						8	291,245
the decomposity of the state of		The state of the s	terbes for the day of the same amounts assessment as		The state of the s	55,4	35,442,385

⁺ Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd. ő

2. CORPORATIONS

Company of the contract of the	-	and the same and t	2 :								\$ 2 8 8	-
Province	-00	under \$2,000	% €	\$2,000 to \$3,000	₩	\$5,000 to	44	\$4,000 to	₩ ₩	\$5,000 to	## #9	\$6,000 to
The sea of	No。	Amount	No	Amount	No。	Amount	No.	Amount	P CN	Amount	M	\$7.9000 (A
		€	The discussion of the dis-	₩	The state of the s	143		4	0	A TINOMIN	NO.	Amount
P. E. Island	104	10.489	7.4	R 879	0	6	0	() ;	1	₽		\$
Nova Scotia	245	066 [6	77	30000 IL	0 6	70000	77	6,158	O.	4,528	1	+
New Bringwich	072	200000000000000000000000000000000000000	T C	DYTOT	TY.	7,9445	13	15,617	H	10,114	ಬ	5,145
Onobos	740	/ 00 6T	දි	15,076	17	8,566	9	4,667	7	6,347	7	6.814
o e c	L, 259	152,686	222	87,182	153	85,989	109	76,084	77	71, 398	. rc	A 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
Untario	2,693	274,183	409	169,367	228	137,672	174	132,949	178	715 763		000 44 01 2 20
Manitoba	471	40,808	45	18,508	21	11,684	74	74 292	17	17 527		90,000
Saskatchewan	283	20, 399	20	8,162	11	4.586	; «	11900 V	7 -	102611		72,90 4
Alberta	250	33,556	40	14,145	22	14,756) [002 € 0	100	TTO OZO	1	+ 0 =
British Columbia	1,046	106,173	113	49,917	85	53,479	52 1	42,132	47	10, 000 78 780	77	10,704
Yukon	C)	3	1	- 9	1			201621	4	33565	#	\$000 f 07
Gross Total	6,671	659,781	950	381,317	558	328,084	403	303,870	298	284,199	244	258.323
To the state of th		Charles Company of Special Company of the Company o	arrigin danger gire (a) or	de d	9 9 9 9	the state of the s	9			The state of the s		the see for the spiritual state of
C	£-	, 000 to	\$ 8 ° ° ° ° ° ° ° ° ° ° ° ° ° ° ° ° ° °	\$8,000 to	°6₩	\$9,000 to	\$10	\$10,000 to	\$15	\$15,000 to	₩ 500	\$20.000 +0
Frovince		#8,000	on ₩	000 6#	**	\$10,000	-00	\$15,000	• उड	#20,000	2	#0 POO 10 W
	No。	Amount	No。	Amount	No。	Amount	No	Amount	No.	Amount	MO	7************************
		***		***		(1)						O III W
P. E. Island	ဗ	4,493	4	3,625	673	2,450	138	22, 244	σ	17 570	ę	€ .r
Nova Scotia	9	8,118	4	6,274	ro	13,195	18	27,179) t	ואל רו	N C	10 070
New Brunswick	ŧ	+	ಬ	6,982	4	5,829	00	13,905	, [20,472) <	14 GEE
napac	48	56,546	40	54,171	47	74,565	129	280,012	100	978 988	12	500 FOL
Untario	22	93,924	70	94,744	63	92,944	2.36	483,926	180	740,000	2 0	1426167
Manitoba	6	14,061	23	5,970	00	13,257	74	070 96	100	000 CH	3 6	50T, 609
Saskatchewan	12	14,038	ß	6,365		+	10	97 755	- 1	000000000000000000000000000000000000000	10	20,082
Alberta	10	13,264	73	8,761	v.	8 604	97	20° € 77 70 × 70 ×) o	10,349	1	1 0
British Columbia	23	55,534	19	96,509	00	25 000 AX	2 0	#00°00°	0 0	60,620	7	20,150
Yukon	1		1	200602	2	026600	00	cor'str	2.0	105,406	22	82,519
				1	ì		1	ı	1	6.0	F	1
Gross Total	191	257,978	155	213, 394	77	647 776	L 007	777 050	75.4	1000	1 0	
the contract of the contract o	the state of the state of the state of				3	2 - 6 - 1 - 2	4 220	OKK ISUOUSOII	554 €	340 , 521	Taa	757,521

Classes grouped to conceal net income and identity of taxpayers. +

TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR . ش

2. CORPORATIONS - con.

LIOVINGE	A C.	#25,000 to #30,000	\$\$ \$\$ \$\$	\$30,000 to \$35,000	₩ ₩	\$35,000 to \$40,000	0440	\$40,000 to \$45,000	⇔	\$45,000 to \$50,000
	No	Amount	No。	Amount	No。	Amount	No	Amount	t No.	Amount
prompts on that make acids from the four families and make acids acids acids acids and make acids acid	The state of the s	9	Con the Control of th	•	and and and and and and	Street of the control	By Gree Charles Chinage in Chinag	₩		•
P. E. Island	. 9	22,559	. 0	+	4	12,913	0	+	103	7,920
Nova Scotia	203	16,415	604	15,987	4	20,316	9	+	,	35,112
New Brunswick	9	. 0	<u>_</u>	58,777	80	17,356	6	+	8	. 8.
Quebec	41	195,538	34	167,370	34	166,562	85 83	151,953	20 30	201,817
Ontario	88	316,647	55	284,987	45	297,061	34	257,591	1 31	217,769
Manitoba	0	46,541	4	20,639	7	59,423	6	\ efe	ග	76,559
Saskatchewan	.0	. 0	ഹ	27,248	6	+	0	B	3	
Alberta	11	45,904	∞	59,751		+	ŕ	1	4	29,997
British Columbia	10	47,205	10	56,616	ω	52,233	ເລ	40,454	4	60,432
Yukon	0	Cos	0	1 page	1.00	Ĉ ,	9	9	3	9
Gross Total	169	688,608	126	651,375	105	605,868	.64	449,998	3 90	629,706
Province	-01) €	\$50,000 and over			TOTALS		UNCLASSIFIED	LFIED	E-1	TOTALS
	No	Amount		No.		Amount	Amount	nt.	No.	Amount
A	Maria Cara de	€		Minner, demolities date. Application was been encounted about	and the state of t	⇔	₩			49
P. E. Island	25	198,414		229		555,990	8		.229	333,990
Nova Scotla	18	449,521		407		700,108			407	700,108
New Brunswick	13	263,352		368		449,365	0		268	449,365
guebec	278	13,778,238		2,740	16	16,121,019	1	64	2,740	16,121,019
Ontario	443	50,098,578		5,110	3	33,976,685	9	4,7	5,110	55,976,685
Manitoba	31	868,693		705	Н	1,323,845	8		705	1,323,845
Saskatchewan	ю.	36,324		373		169,785	10		373	169,785
Alberta	13	823,295		552	7	1,168,074	í		552	1,168,074
British Columbia	88	5,451,244		1,662	4	4,445,281	Cap .		1,662	4,445,281
Yukon	3	ı		1		4,251	*		1	4,251
Head Office	3	CCD "	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED I	Comm	Man American Continue of the		2,627	27	C.S. Committee of the C	2,627
Gross Total Deductions	892	49,967,659		12,146	58	58,690,403	2,627		12,146	58,695,030
										The state of the s

Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR 60

TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES.

1. INDIVIDUALS

E															1	7 =		CERTAIN											
MERCHANTS-WHOLESALE	Amount	-60	* x	000000	STOREC	999	114,026	124,060	16,555	1,287	6 583	10,924	H 2000	317,214	many plants and many parameters, just many had property and	PERSONAL CORPORATIONS	Amount	**) =	17 294	20° 440	1.906.139	2,034,687	187.644	REG	56.521	216,708		4,502,616
MERCHAI	No。	displacement on the same	0	22	0.0	က 	158	381	97	12	6.	145	1 0	878	Manufacture (No. Year) Manufacture (Manufacture (Manufact	PE	No。	Clarity Control opposite and American Special States of States and American Special Sp		I L	48	98	137	96	4	1 10	122	i	541
MERCHANTS-RETAIL	Amount	69	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	70000	100000	200,000	158,083	513,262	21,369	24,394	46,445	36,559	1,516	867,710		TRANSPORTATION & PUBLIC UTILITIES	Amount	*	→			i	8	į	1	\$	0	cae	
MERCHAN	No。		PC.	30 X	0000	400	1,088	3,962	275	342	590	557	14	7,400	The state of the s	TRANSPO	No。	And the second s	ı	1 1	8	i	0	9	î	0	or a	-g	CD)
EMPLOYEES	Amount	***	17,366	255 205	300 v 300	CALCOALA	4,460,754	6,516,257	694,879	144,880	357,212	840,315	14,380	13,506,473	The Control of the Co	FINANCIAL	Amount	-65	‡ 466	78.842	17,498	3,217,287	5,851,689	19,664	12,955	31,767	750,584	· +	9,980,752
EMP	No。		551	4.770	ν γ γ ο ο ο ο ο ο ο ο ο ο ο ο ο ο ο ο ο	1 5 TO C	41,9279	80,084	11,624	5,329	9,010	18,023	397	174,349	ALL PACING LINES - MARY MAY - MAY CAMP - PRO-	FINA	No。	ACTIVITY OF THE PROPERTY OF TH	4	91	49	3,479	7,667	933	156	224	2,108	ı	13,871
PROFESSIONALS	Amount	€	2,899	76,226	20 697	200000	000 DOC	1,016,826	63,145	27,826	67,214	124,492	1,839	1,903,221	and any original page of the last of the last	NATURAL RESOURCES	Amount	-00	. 9	+	1,043	1,543	20,734	197	+	417	7,442	1,185	32,561
PROF	No		40	308	919	0000	305	5,426	424	325	458	797	10	6,992		NATURAL	No。		9	8	9	10	52	4	ş	9	75	8	161
AGRARIANS	Amount	100	1,395	1,504	+	רסמ	TEDEO	25,676	978	5,885	50,162	4,104	C)	76,395	And the second s	UFACTURES	Amount	40	. 9	834	375	70,360	87,604	1,677	702	2,607	6,037	Con	170,196
AGF	No		3	16	3	11	17	525	31.	142	344	47	3	921	The Art Park Park Committee change	-	No。		9	122	r.	159	305	17	9	223	69	0	596
D*************************************	DOITTOOT I		P. E. Island	Nova Scotia	New Brunswick	Oneher	200	Untarlo	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Gross Total	The same and the s	Province			P. E. Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Gross Total

+ Classes grouped to conceal identity of taxpayer.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-27, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'à. 60

INDIVIDUALS - Con.

														eco ;	18	4
TOTALS	Amount	-	57,648	655.068	453.055	11,650,501	18,564,516	1,110,462	227,955	641,505	2,161,186	19,268	222,669	35,733,630	291,245	35,442,385
[-	No		567	6.391	4,641	49,373	101,506	13,355	6,427	11,180	23,170	439	g	217,049		eller and a second description of the second
UNCLASSIFIED	Amount	***	4	1	ŝ	ŧ	1	î	1	9	0	\$	232,669	232,669		
ALL OTHERS	Amount	**	8,297	145,048	84,926	1,195,569	2,573,722	104,353	9,162	62,379	164,020	347	The state of the s	4,143,823		THE CONTRACTOR STATE OF THE PROPERTY OF THE PR
AL	No。		124	841	602	2,121	5,167	684	111	453	1,227	10	Control of the Contro	11,340		
Province			P. E. Island	Nova Scotia	New Brunswick	Onebec	Untario	Manitoba	Saskatchewan	Alberta	British Columbia	Iukon	head Uffice	Gross Total	N-4 m-4-3	Net 10 tar

CORPORATIONS ્ર

	AGF	GRARIANS	PROFES	PROFESSIONALS	EMP	EMPLOYEES	MERCHA	MERCHANT_RETAIL,	MERCHAN	TERCHA NT_WHOLESALE
Frovince	No。	Amount	No	Amount	No	Amount	No。	Amount	No.	Amount
		₩.		***	the confirme ways a military of the confirme and the confirment and the confirme and the confirme and the confirme and the co	***	Mayor Tabilla dama Jaman Dager Water Made Chan	₩.		-66
P. E. Island	12	1,368	8	ì	g		18	4.856	G	± 0.00
Nova Scotia	1	+	1	8	1	1	105	36,577	46	34.646
New Brunswick	17	1,923	1	ì	1	1	100	26,444	45	113,464
Onepec	103	5,397	1	3	1	1	417	331,011		556 490
Ontario	32	40,300	9	9	il.	ì	743	7.547,455		1 506 A7E
Manitoba	80	2,148	1	, 1	1	1	157	248,485		269 ARO
Saskatchewan	80	2,063	9	í	9	1	175	46.985		50 Per Co
Alberta	15	7,535	1	1	. 1	- 1	1 L	מאר אמ	~ C	40 ± 60 ± 61
British Columbia	27	8,963	ı	1	. 1	1	787	306 515	676	C1160/
Yukon	î	1	1	ı	*	1		+	7 H 2 1	05.00
Gross Total	132	67,697	COD		Case	Section 2.	2.238	2.632,761	3.308	8,099,048

+ Classes grouped to conceal identity of taxpayer.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TARPAXERS AND AMOUNT OF TAX PALD UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1936-37, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl. တိ

CORPORATIONS - Con.

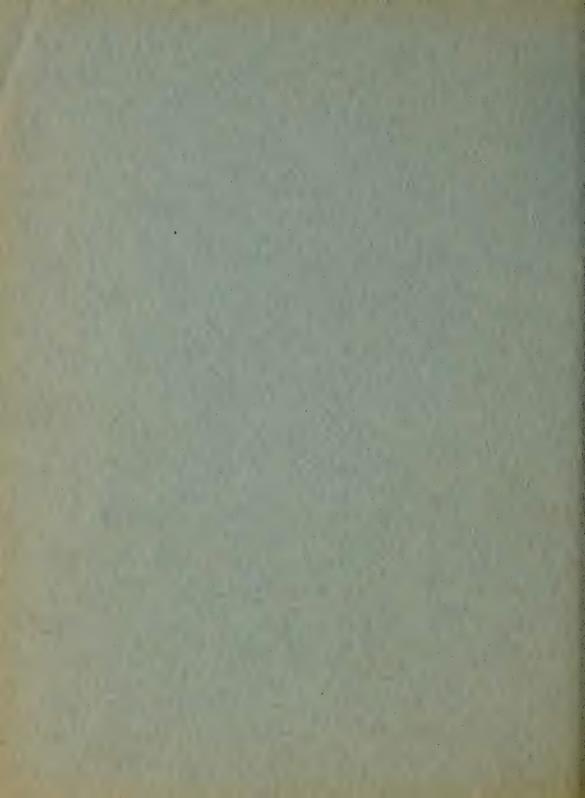
MANUFA	MANUFACTURES	NATURAL	NATURAL RESOURCES	FIN	FINANCIAL	TRANSPO	TRANSPORTATION & PUBLIC UTILITIES	CORP	PERSONAL CORPORATIONS
0	Amount	INO	AIIIO UIII C	° ONT	Amount	NO°	Amount	NO°	Amount
	₩		₩		⊹⊕		₩.		€
16	10,919	1	C S	165	508, 535		na P		1
75	155,631	18	116,668	57	180,100	47	145.094	1	ş
78	112,101	18	28,590	28	14,161	103 104	119,418	ŝ	- 1
735 7	7,737,531	28	363,724	765	2,948,621	114	5.268,682	Ð	i
	16,734,400	87	8,546,774	1,555	3, 300, 439	182	1,170,271	8	i
114	218,561	11	62,236	139	269,478	22	56,289	g	ę
36	54,833	4	2,608	57	16,545	12	10,803	4	ş
	470,442	48	250,826	81	43,623	21	200,700	g	8
528 I	124,087	44	1,190,970	205	136,101	154	1,121,931	1	P
	Corp.	Can	1	***	9	9	+	1	Ŷ
3,060 26	26,618,505	258	10,543,396	2,862	7,217,403	586	6,071,188	0	- And the second control of the second contr
					TONTO	CHT ITOCUTONO	ì	TOTATA	
Commission (Indian)		No.	Amount	unt	A	Amount	No	4	Amount
			-			***			-
		2	30	3,275		8	229		555,990
		20	35, 392	392		1	407	70	700,108
		23	55,264	564		\$	368	44	449,365
		394	911,633	522		9	2,740	16,12	16,121,019
		655	1,110,569	569		1	5,110	55,97	55,976,685
		16	117,189	189		o o	705	1,38	1,323,845
		23	15,217	217		o _B	573	16	169,785
		104	56,702	702		ì	552	1,16	1,168,074
		292	224,918	918	y	1	1,662	4,44	4,445,281
		+	4,251	527 +		ŧ	+		4,251 +
	and the second second second	[Marginal (view parts or sense	The state of the s		2,627	g		2,627
		1,702	2,510,410	110		2,627	12,146	58,69	58,693,030
								.68	.680,187
	and the second s							58,01	58,012,845

+ Classes grouped to conceal identity of taxpayer.

10. AMOUNT RECEIVED FROM SPECIAL FIVE PER CENT TAX ON INTEREST AND DIVIDENDS, FISCAL YEARS ENDED MARCH 31, 1936 AND 1937.

Province		int of eceived	Percer of To	
	1936	1937	1936	1937
	\$. \$	p.c.	p.c.
Prince Edward Island	134,726	502,316	1.87	5.64
Nova Scotia	72,733	50,084	1.01	0.56
New Brunswick	8,836	12,006	0.12	0.13
Quebec	1,532,864	1,967,221	21.27	22.08
Ontario	4,903,102	5,940,309	68.03	66.66
Manitoba	65,203	56,821	0.90	0.64
Saskatchewan	8,096	12,093	0.11	0.14
Alberta	52,622	50,206	0.73	0.57
British Columbia	429,419	318,958	5.96	3.58
lukon		C	COSTO DE LA COSTO DEL COSTO DE LA COSTO DE LA COSTO DEL COSTO DE LA COSTO DEL COSTO DE LA COSTO DEL COSTO DE LA COSTO DEL COSTO DE LA COST	ens
Totals	7,207,601	8,910,014	100.00	100.00





UNIVERSITY OF TORONTO

Published by Authority of the HON. W. D. EULER, M.P., Minister of Trade and Commerce.

CANADA

DEPARTMENT OF TRADE AND COMMERCE DOMINION BUREAU OF STATISTICS GENERAL STATISTICS BRANCH

FOR
INCOME WAR TAX
IN
CANADA

And Income War Tax Collected Thereon

Classified by Provinces, by Size of Incomes, and

1938

by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue,
by Authority of the Hon. J. L. Ilsley, K.C., M.P.,
Minister of National Revenue.





DOMINION BUREAU OF STATISTICS GENERAL STATISTICS BRANCH OTTAWA

Dominion Statistician: Chief General Statistics Branch: R. H. Coats, LL.D., F.R.S.C., F.S.S.(Hon.) S. A. Cudmore, M.A., F.S.S., F.R. Econ. Soc.

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

INTRODUCTION - In countries where the income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and, more particularly, to its distribution by income classes and by occupations of income tax payers. Thus most estimates of the amount and the distribution of the national income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada, on account of the relatively high standard of living of our people, the exemption limit below which incomes are exempt from taxation has been comparatively high. Indeed, under the income tax legislation in force from 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930, both inclusive. In the session of 1932, however, the limit of exemption was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931, while in the 1933 session a further reduction in the limit of exemption was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and subsequent years. The effect of these reductions is reflected in the large increases in the number of imcome tax payers in the lower income classes.

The general rate of corporation income tax, which, after an exemption of \$2,000, had been 10 per cent on incomes under \$5,000 and $10\frac{1}{2}$ per cent on incomes of \$5,000 or over from 1919 to 1924, was reduced to 9 per cent on incomes of 1925, 8.1 per cent on incomes of 1926 and 8 per cent on incomes of 1927, 1928 and 1929. It was raised again to 10 per cent on incomes of 1930, to 11 per cent on incomes of 1931 of \$5,000 or less and 11.55 per cent on incomes in excess of \$5,000 to $12\frac{1}{2}$ per cent on incomes of 1932 and 1933 with an extra 1 per cent where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to $13\frac{1}{2}$ per cent on incomes of 1934 with an extra $1\frac{1}{2}$ per cent for consolidations, and on incomes of 1935 and later, 15 per cent with an extra 2 per cent for consolidations. Again, in respect of the incomes realized in the fiscal period ended 1932 the \$2,000 exemption theretofore allowed to corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1938 apply in the main to the calendar year 1936, the income tax due on these incomes being collected mainly in April, May and June 1937. "Income Class" is determined on the basis of "Net Income", that is, gross income less allowable deductions but before statutory exemptions.

DESCRIPTION OF TABLES - The figures of Table 1 state the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes, for the last eighteen fiscal years, together with the amount received from such taxation. Particularly notable is the rapid increase of the total of incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933 and 1934 showed successive declines to \$829,300,000, indicating a serious contraction in both individual and corporate incomes from \$660,100,000 to \$685,-500,000, owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower. In 1935 the total rose again to \$928,555,030, in 1936 to \$i,073,-442,116, in 1937 to \$1,080,890,070, but in 1938 declined to \$1,063,034,544.

Table 2 shows by Provinces in the last five fiscal years the amount of income assessed. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations. In Table 3 will be found the distribution of these incomes assessed in each province as between individuals and corporations.

Table 4 gives the average amount paid by individual and corporate tax payers in various occupational groups for the latest fiscal year.

Table 5 indicates, by individuals and corporations, the number of tax payers and the amount of taxes paid in the last four fiscal years by size of income classes, while Table 6 gives the same information by occupations of the tax payers, individual or corporate, also for four years. Table 7 gives by provinces the number of individual and corporate tax payers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 8 and 9 furnish detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

SPECIAL FIVE PER CENT TAX ON INTEREST AND DIVIDENDS — Besides the amount collected as income tax, in the fiscal year 1938 there was collected an additional \$10,152,088, this being the product of the tax imposed in 1933 and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available. In the fiscal year 1934, the first year in which this tax was collected, receipts amounted to \$4,829,635, to \$5,816,435 in 1935, to \$7,207,601 in 1936 and to \$8,910,014 in 1937. Table 10 shows the proceeds of this tax for the last three fiscal years.

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-38.

Note. - Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

		I	ncomes As	ssessed		INCOME WAR TAX
Fiscal Year	Indi	viduals	Cor	porations	Total Amount	PAID to the Receiver-
	No.	Amount	No.	Amount		General
1921	190,561	\$	3,696	\$	\$ 912,410,429	\$ 46,381,824
1922	-	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924	239,036	802,617,497	5,569		1,108,027,871	54,204,028
1925	225,514	701,892,820	6,236		999,160,248	56,248,043
1926	209,539	697,016,973	5,738		1,003,110,646	55,571,962
1927 /.,	116,029	465,689,900	5,777	278,494,991	, ,	47,386,309
1928	122,026	604,736,116	6,121		1,040,232,948	56,571,047
1929	129,663	668,687,536	7,438		1,195,402,267	59,422,323
1930	142,154	781,174,030	7,957		1,325,193,444	69,020,726
1931	143,601	815,714,684	7,603		1,371,478,640	71,048,022
1932	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933 x	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934 x	203,957	617,717,251	8,913	211,614,313	829,331,564	56,569,537
1935	184,195	655,380,912	10,458	273,174,118	928,555,030	60,991,631
1936	199,102	714,333,602	10,970	359,108,514	1,073,442,116	75,502,202
1937	217,049	728,043,754	12,146	352,846,316	1,080,890,070	93,455,228
1938	237,064	712,183,316	13,949	353,851,228	1,066,034,544	110,213,444

In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from

\$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1934-38.

designation and and analysis and analysis of the	MOT THE MOT THE MOST MAKE RESIDENCE AND AND ADDRESS OF THE CONTRACT AND ADDRESS OF THE	A A CONTRACTOR AND ASSESSMENT ASS		S NO THE REAL PROPERTY OF THE PROPERTY OF THE REAL PROPERTY OF THE REAL PROPERTY OF THE REAL	
	membra en la ele valuación en minimo en apuando	AI	nount of Inco	me Assessed	
MANAGEMENTS - AP AND AND THE WASHINGTON AND AND AND AND AND AND AND AND AND AN	1934	1935	1936	1937	1938
	\$.	. \$	\$	\$	\$
P.E.I.	2,072,019	2,256,109	4,579,652	4,446,650	10,687,177
N. S.	19,701,482	21,405,900	21,794,087	23,969,857	27,108,595
N. B.	16,551,288	14,207,882	14,389,098	16,539,884	18,348,481
Que.	179,807,900	273,987,869	357,486,710	331,710,154	282,712,958
Ont.	428,279,628	449,885,677	501,917,767	517,310,542	522,198,138
Man.	45,049,397	47,188,764	46,760,597	48,430,521	43,128,266
Sask.	19,056,999	15,226,696	15,347,973	16,918,431	20,191,316
Alta	43,652,512	35,653,360	35,171,837	36,833,766	34,693,719
B. C.	73,972,698	67,822,116	74.959.621	83,771,834	106,123,159
Yukon	1,187,641	920,657	1,034,774	958,431	842,735
TOTALS	829,331,564	928,555,030	1,073,442,116	1,080,890,070	1,066,034,544

3. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED MARCH 31, 1936-38.

1. INDIVIDUALS

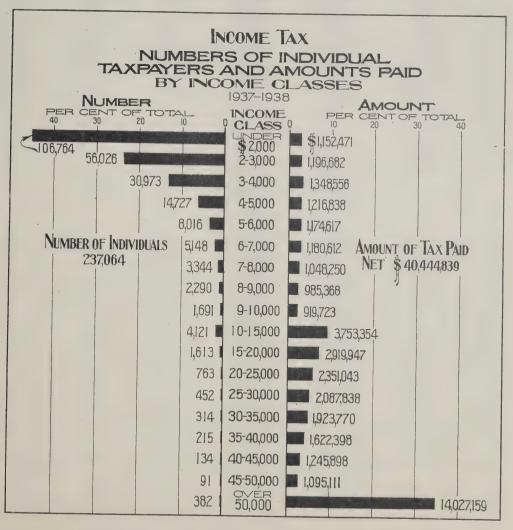
Province		1936		1937		1938
210711100	No.	Amount	No.	Amount	No.	Amount
	The same of the sa	\$	and the state and another the state and the	ARTHUR A HOR ARTHUR HOLLED WALLED TO A STATE OF THE ST	· · · · · · · · · · · · · · · · · · ·	*
P. E. I.	573	1,614,343	567	1,466,532	589	1,800,247
N. S.	6,272	17,277,567	6,391	19,873,944	7,302	20,900,499
N. B.	4,015	12,650,283	4,641	13,586,679	4,970	14,950,910
Que.	46,043	207,818,903	49,373	226,402,761	55,083	187,246,947
Ont.	91,932	336,187,062	101,506	319,883,675	108,025	335,973,949
Man.	12,742	39,246,521	13,355	39,347,682	14,007	36,611,176
Sask.	6,058	14,609,768	6,427	15,860,518	7,225	18,561,505
Alta.	10,018	28,632,096	11,180	29,560,767	11,583	27,737,897
B. C.	21,033	55,277,749	23,170	61,102,765	27,739	67,588,940
Yukon	416	1,019,310	439	958,431	541	811,246
TOTALS	199,102	714,333,602	217,049	728,043,754	237,064	712,183,316

2. CORPORATIONS

mathetical to a some at so	ساحست مسامستان الساده المد	المن العبيها المالية ا			and the second section of the second	TO THE WAR STATE OF THE STATE O
73		1936		1937		1938
Province	No.	Amount	No.	Amount	No.	Amount
ANG THE PROPERTY AND LOCAL CONTRACTOR AND	and the transfer of the second section of the	33(20000)	nya 2000-2004 sahadi samad kepelidi penendikenang sami 200 maji maji	annonan asanghulang (12)	ii said dhe said adalmad malamidan dhilligid	
P. E. I.	176	2,965,309	229	2,980,118	180	8,886,930
N. S.	407	4,516,520	407	4,095,914	499	6,208,096
N. B.	298	1,738,816	368	2,953,205	409	3,397,571
Que.	2,247	149,667,807	2,740	105,307,393	2,954	95,466,011
Onto	4,857	165,730,705	5,110	197,426,867	6,282	186,224,189
Man.	607	7,514,075	705	9,082,840	758	6,517,090
Sask.	328	738,205	373	1,057,912	383	1,629,811
Alta.	514	6,539,741	552	7,272,998	618	6,955,822
B. C.	1,532	19,681,872	1,662	22,669,069	1,861	38,534,219
Yukon	4	15,464	**************************************	_	5	31,489
TOTALS	10,970	359,108,514	12,146	352,846,316	13,949	353,851,228

4. AVERAGE INCOME TAX PAID BY INDIVIDUALS AND CORPORATIONS, BY OCCUPATIONS,

Occupation	Average Inc	ome Tax Paid
	Individuals	Corporations
	\$	\$
grarians	78.08	598.51
rofessional	294.51	00000
Inployees	79.34	
Merchants, retail	125.35	1,332,59
erchants, wholesale	375.16	2,661.14
anufacturers	260.63	9,222,74
atural Resources	242.12	47,267.27
inancial	846.06	2,503.11
ransportation and Public Utilities	- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10	10,743.37
ersonal Corporations	8,178.58	1.578.51
11 Others	3,883.65	***
GRAND AVERAGE	170.61	5,001.69



5. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1934-38.

1. INDIVIDUALS (a) Number of Tax Payers

Typews Class 1074 1077 1077 1077 1077

Income Class	1934	1935	1936	1937	1938
Under \$2,000	93,316	85,385	89,724	98,423	106,764
\$2,000 to \$3,000	46,207	41,918	46,198	50,618	56.0 26
\$3,000 to \$4,000	27,778	24,127	26,804	28,690	30,973
\$4,000 to \$5,000	13,312	11,672	12,766	13,852	14,727
\$5,000 to \$6,000	6,670	6,238	6,759	7,448	8,016
\$6,000 to \$7,000	4,082	3,729	4,267	4,480	5,148
\$7,000 to \$8,000	2,770	2,464	2,816	2,993	3,344
\$8,000 to \$9,000	1,937	1,777	1,898	2,078	2,290
\$9,000 to \$10,000	1,445	1,229	1,422	1,533	1,691
\$10,000 to \$15,000	3,284	2,815	3,303	3,520	4,121
\$15,000 to \$20,000	1.254	1,198	1,290	1,431	1,613
\$20,000 to \$25,000	665	558	654	724	763
\$25,000 to \$30,000	349	329	345	380	452
\$30,000 to \$35,000	228	211	236	261	314
\$35,000 to \$40,000	162	132	137	133	215
\$40,000 to \$45,000	116	70	101	108	134
\$45,000 to \$50,000	75	84	78	77	91
\$50,000 and over	307	259	304	300	382
TOTALS	203,957	184,195	199,102	217,049	237,064
ియా హికా కంటే లో టెంచిందింది. - మార్కెట్ కా కింటే లో టెంచిందింది కారాలు మరోగర్ మార్కెట్లు ఎక్కువే - మరోగా కింటే లో టెంచిందింది.	The second of the second second second	(b) Amount of	Marray Dald	PPE JAMA II II II II II II III II III II II II	Markettin (10 all all all all all all all all all al
	\$	(b) Amount of	Taxes Faio		. \$
Under \$2,000	989,083	950,120	987,387	1,053,965	1,152,471
\$2,000 to \$3,000	1,015,183	938,923	1,042,133		1,196,682
\$3,000 to \$4,000	1,096,121	1,023,176	1,125,428	1,194,403	1,348,557
\$4,000 to \$5,000	995,500	987,367	1,049,783	1,118,943	1,216,838
\$5,000 to \$6,000	874,915	900,743	976,905	1,073,633	1,174,617
\$6,000 to \$7,000	810,922	808,817	948,545	1,026,244	1,180,612
\$7,000 to \$8,000	771,434	761,327	878,603	944,173	1,048,250
\$8,000 to \$9,000	743,943	757,751	834,797	892,847	985,368
\$9,000 to \$10,000	718,510	667,977	767,668	823,620	919,723
\$10,000 to \$15,000	2,735,469	2,402,676	3,033,935	3,194,978	3,753,354
\$15,000 to \$20,000	2,032,264	1,982,488	2,357,644	2,674,299	2,919,947
\$20,000 to \$25,000	1,881,997	1,645,480	2,029,986	2,271,437	2,351,043
\$25,000 to \$30,000	1,439,868	1,263,474	1,548,875	1,753,135	2,087,838
\$30,000 to \$35,000	1,289,887	1,124,562	1,485,413	1,701,135	1,923,770
\$35,000 to \$40,000	1,114,983	911,269	1,071,460	1,061,177	1,622,398
\$40,000 to \$45,000	947,111	651,415	996,645	1,085,591	1,245,898
\$45,000 to \$50,000	757,856	837,922	866,677	902,373	1,095,111
\$50,000 and over	8,785,854	6,458,127	11,055,666	11,636,031	14,027,159
Totals	29,000,900	25,073,614	33,057,550	35,500,961	41,249,636
Unclassified amounts		450,950	309,337	232,669	80,435
Totals	29,502,880	25,524,564	33,366,887	35,733,630	41,330,071
Refunds	319,165	323,172	383,655	291,245	885,232
Net Totals	29,183,715	25,201,392	32,983,232	35,442,385	40,444,839

5. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31,1934-38-conc.

2. CORPORATIONS

(a) Number of Tax Payers

empressade the desired should be desired and appropriate and the extrapolation of the extrapo	di-di-di-di-di-di-di-di-di-di-di-di-di-d	The sales and a second		the self-refused tiple transmission or or neth-self-	
Income Class	1934	1935	1936	1937	1938
Under \$2,000	4,575	6,167	6,306	6,671	7,669
\$2,000 to \$3,000	1,040	885	776	950	960
\$3,000 to \$4,000	542	482	479	558	579
\$4,000 to \$5,000	337	314	384	403	439
\$5,000 to \$6,000	252	251	289	298	325
\$6,000 to \$7,000	188	177	193	244	- 270
\$7,000 to \$8,000	142	169	179	191	252
\$8,000 to \$9,000	131	129	155	155	163
\$9,000 to \$10,000	105	113	114	155	195
\$10,000 to \$15,000	342	366	407	522	552
\$15,000 to \$20,000	204	247	252	354	410
\$20,000 to \$25,000	156	155	188	199	279
\$25,000 to \$30,000	97	118	151	169	215
\$30,000 to \$35,000	91	98	195	126	169
\$35,000 to \$40,000	61	58	79	105	129
\$40,000 to \$45,000	50	63	. 69	64	124
\$45,000 to \$50,000	54	43	67	90	101
\$50,000 and over	540	617	773	892	1,113
Totals	8,913 1/	10,458 2/	10,970 3/	12,146	13,949 5/

	(b)	Amount of Tax	es Paid	essentimental contract of the sub-state	Therappin Thinks, in the male is a Constitution of the section of
	\$	\$	\$	\$	\$
Under \$2,000	331,105	479,820	547,271	659,781	735,456
\$2,000 to \$3,000	209,587	280,660	309,947	381,317	400,804
\$3,000 to \$4,000	199,204	249,672	259,761	328,084	347,869
\$4,000 to \$5,000	185,218	226,180	271,588	303,870	345,894
\$5,000 to \$6,000	176,256	201,651	238,891	284,199	305,709
\$6,000 to \$7,000	166,846	175,257	199,553	258,323	317,401
\$7,000 to \$8,000	119,848	170,205	196,966	237,978	317,100
\$8,000 to \$9,000	156,980	170,536	214,176	213,394	251,106
\$9,000 to \$10,000	131,742	160,873	165,293	241,772	298,756
\$10,000 to \$15,000	567,791	677,923	774,018	1,060,377	1,200,875
\$15,000 to \$20,000	493,291	575,809	651,499	986,321	1,155,034
\$20,000 to \$25,000	483,036	503,561	602,834	737,521	1,056,383
\$25,000 to \$30,000	340,525	412,059	585,823	688,609	896,692
\$30,000 to \$35,000	447,571	467,861	511,228	651,375	883,432
\$35,000 to \$40,000	326,112	322,354	387,046	605,868	827,559
\$40,000 to \$45,000	272,523	376,584	390,267	449,998	856,213
\$45,000 to \$50,000	416,218	321,751	455,800	629,706	709,111
\$50,000 and over	22,939,240	30,590,016	36,169,233	49,967,659	59,698,715
Totals	27,969,757/1	36,363,794/2	42,933,281/	358,690,403/	470,607,523 5/
Unclassified amounts	18,869	30,219	28,874	2,627	3,080
Totals	27,988,626	36,394,013	42,962,155	58,693,030	70,610,603
Refunds	602,804	603,774	443,184	680,187	841,998
Net Totals	27,385,822	35,790,239	42,518,971	58,012,843	69,768,605

[/] Totals include 6 corporations paying \$6,664 in taxation. 2/ Totals include 6 corporations paying \$1,022 in taxation. 3/ Totals include 4 corporations paying \$2,088 in taxation. 4/ Totals include corporations paying \$4,251 in taxation. 5/ Totals include 5 corporations paying \$3,414 in taxation.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAX PAYERS, FISCAL YEARS ENDED MARCH 31, 1934 - 1938.

1. INDIVIDUALS (a) Number of Tax Payers

Classes	1934	1935	1936	1937	1938
Agrarians	262	416	694	921	1,000
Professionals	5,941	5,800	6,579	6,992	7,708
Employees	167,737	149,418	159,972	174,349	189,731
Merchants, retail	4,960	5,104	6,417	7,400	8.782
Merchants, wholesale	575	620	832	878	1,024
Manufacturers	467	442	547	596	677
Natural resources	77	99	155	161	202
Financial	11,753	11,673	12,995	13,871	14.957
Personal Corporations	618	584	538	541	570
Family Corporations	1,576	116	14	Nil	Nil
All others	9,991	9,923	10,359	11,340	12,413
Totals	203,957	184,195	199,102	217,049	237,064

(b) Amount of Taxes Paid

Classes	1934	1935	1936	1937	1938
netter kalling och ett i ett ette ette ett ette ett ette ett e		\$	\$	\$	\$
Agrarians	22,334	24,083	46,609	76.395	78,081
Professionals	2,008,471	1,609,621	1,967,035	1,903,221	2,270,077
Employees	11,340,010	10,930,997	12,474,844	13,506,473	15.053.910
Merchants, retail	527,693	552,256	748,782	867,710	1,100,905
Merchants, wholesale	217,233	201,435	318,988	317,214	384,168
Manufacturers	129,978	112,466	164,014	170.196	176,508
Natural resources	11,514	39,819	41,559	32,561	48,908
Financial	7,512,473	6,379,505	8,931,621	9,980,752	12,654,511
Personal Corporations	2,768,992	2,351,883	4,433,134	4,502,616	4,661,792
Family Corporations	1,354,613	154,329	31,247		-,,
All others	3,107,589	2,717,220	3,899,717	4,143,823	4,820,776
Unclassified	501,980	450,950	309,337	232,669	80,435
Totals	29,502,880	25,524,564	33,366,887	35,733,630	41,330,071
Refunds	319,165	323,172	383,655	291,245	885,232
Net Totals	29,183,715	25,201,392	32,983,232	35,442,385	40,444,839

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAX PAYERS, FISCAL YEARS ENDED MARCH 31, 1934-1938 - Concl'd.

1. CORPORATIONS

(a) Number of Tax Payers

Classes	1934	1935	1936	1937	1938
Agrarians	71	92	114	132	
Merchants, retail	1,427	1,645	1,854	2,238	2,577
Merchants, wholesale	874	1,086	1,150	1.308	1,455
Manufacturers	1,897	2,250	2,727	3.060	3,500
Natural resources	198	186	214	258	260
Financial Transportation and	2,853	3,544	2,806	2,862	3,468
Public Utilities	434	463	555	586	646
All others	1,159	1,192	1,550	1,702	1,922
Totals	8,913	10,458	10,970	12,146	13,949

(b) Amount of Taxes Paid

and the second of the second o	er beer maken ranas ara ar arear i	tende a community to the second community		The Same Committee of the Section of	nditorialis de nomes designo es com e participamente, inclus sustantino, et suc
Classes	1934	1935	1936	1937	1938
# ### Professional Control of the Co	A CONTRACTOR CONTRACTO	on the second relative to the control of the contro	gather the above the comments or above the comments of the com	innathematica di salah di sala	
Agrarians Merchants, retail Merchants, wholesale Manufacturers Natural resources Financial Transportation and Public Utilities All others Unclassified	19,146 1,332,731 1,491,913 11,849,040 3,017,750 4,688,265 3,607,251 1,963,661 18,869	32,344 1,542,673 2,057,735 15,079,937 7,848,415 4,339,441 3,695,881 1,767,368 30,219	56,859 2,103,684 2,418,014 21,264,276 4,317,700 5,748,756 5,114,318 1,909,674 28,874	67,697 2,632,761 3,029,043 26,618,505 10,543,396 7,217,403 6,071,188 2,510,410 2,627	71,490 3,434,094 3,872,960 32,279,596 12,289,490 8,680,772 6,945,216 3,033,905
Totals Refunds Net totals	27,988,626 602,804 27,385,822	36,394,013 603,774 35,790,239	42,962,155 443,184 42,518,971	58,693,030 680,187 58,012,843	70,610,603 841,998 69,768,605
Grand Totals, Indivi- and Corporations	duals 56,569,537	60,991,631	75,502,202	93,455,228	110,213,444

51,73 52,57 3,17 °72 1.76 6.48 90,00

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52,50 51,99 5,12 .65 6,05

18,427,058

647 6.164 .938

601,640

2,21 7.44

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203,494

Saskatchewan

Alberta

Mani toba Ontario

213,546 2,033,279

1.27

1,81

642,122 450,948 11,519,245 1,105,573 227,615 635,016 2,145,384

1,933 1,569

52,982 50,657 5,143 1,824

16,708,017

1,283,411

1.79

Per cent 1938

Amount

Per cent

Amount

Per cent

Amount

Per cent

Amount

34,268

P. E. Island

Nova Scotia

510,531

1935

1936

1937

44,445

37,487

51,350

637,618 517,635 10,878,483

2,03

1.44 47.65 3.51

565,470 8,509,391

New Brunswick

Quebec

12,007,946 884,297 557,357

INDIVIDUALS

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-38.

7

Number of Tax Bayers (a)

1938

1937

1.936

1935

Province	No	Per cent	No	Per cent	No °	Per cent	No.	Per cent
P. E. Island	586	3250	573	.29	567	.26	589	.25
Nova Scotia	5.736	2,72	6.272	3,15	6,391	2.94	7,302	5.08
New Brunswick	4.537	2,46	4,015	20.02	4,641	2,14	4,970	2,10
Quebec		22,13	46,043	23.12	49,373	22.75	55,083	23,23
Ontario		46,15	91,932	46.18	101,506	46.77	108,025	45.57
Manitoba	11,728	6.37	12,742	6.40	15,355	6,15	14,007	5.91
Saskatchewan		3,44	6,058	5.04	6,427	2.96	7,225	5.04
Alberta	10,264	5.57	10,018	5,03	11,180	5,15	11,583	4.89
British Columbia	18,784	10,20	21,033	10.56	23,170	10.68	27,739	11.70
Yukon	447	.24	416	.21	429	020	541	.23
Head Office	1	1	1	1	1	1	1	con
Totals	184,195	100.00	199,102	100.00	217,049	100,00	237,064	100.00
			b) Amount of	Amount of Taxes Collected	ted			
				The state of the s	· Transport			

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES WITH THE PER-GENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-38 - Contid.

2. CORPORATIONS
(a) Number of Tax Payers

	-												-	11 -		1													
1938	Per cent	1.29	5.58	2,93	21,18	45.03	5.43	2.75	4.43	13.34	•04	1	100.00	dines devide or reproductive devidence of the control of the contr	1938	Per cent	er de en vinterior, essentierrenanta derrenanta, describe de	.771	1,126	,817	26.390	58,118	2,382	. 344	1.669	8.574	•005	°,004	100.000
19	No.	180	499	409	2,954	6,282	758	383	618	1,861	ro	3	13,949			Amount	-:+	538,102	785,366	570,177	18,411,819	40,547,643	1,661,615	240,382	1,154,500	5,842,507	3,414	3,080	69,768,605
7	Per cent	1,88	5.34	5,03	22,56	42.06	5.83	5.07	4.54	15.69	ī	***	100.00		7	Per cent	And the state of t	.574	1,177	°772	27,261	58.254	2.280	.293	2,009	7.568	000°	°005	100,000
1937	No。	229	407	368	2,740	5,110	705	575	552	1,662			12,146	lected	1937	Amount	**	555,182	683,068	447,987	15,815,136	33,794,708	1,522,071	169,687	1,165,482	4,274,644	4,251	2,627	58,012,843
1956	Per cent	1.61	5.71	2.72	20.48	44.28	5.53	2.99	4.68	13,96	•04	California de Calendario de Ca	100,001	Amount of Taxes Collected	1936	Per cent		.613	1.167	0.670	20°02	55,146	2,594	,250	2,224	7,172	°005	068	100,000
12	No。	176	407	298	2,247	4,857	607	528	514	1,532	4	The second secon	10,970	(b) Amount		Amount	**	260,817	496,131	284,715	12,794,120	25,448,239	1,102,827	106,201	945,249	3,049,710	2,088	28,874	42,518,97L
1975	Per cent	1,30	5.34	2.58	19,99	48,76	5,39	2.61	4.62	11,35	90°		100,00	,	1935	Per cent		. 303	1,132	.561		ri S	€.	. 243		9	0003	0.084	100,000
	No。	156	349	270	2,091	5,099	564	273	485	1,187	9	1	10,458		19	Amount	∜}	108,542	405,315	200,738	10,759,944	20,096,336	985, 321	86,811	702,837	2,413,154	1,022	30,219	55,790,239
	Province	P. E. Island	Nova Scotia	New Brunswick	Juebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Head Office	Totals			and a state of the		P. E. Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Head Office	Totals

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PER-GENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-38,-Concl. 2°

5. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Tax Payers

Province		.935		1936	H	1937	7.9	1938	
	No	Per cent	No	Per cent	No.	Per cent	No。	Per cent	j
	Comments owner American Comments of the Commen	Annual Charles (14 a giver a field Nation Charles for Williams) and spring a given in	and the state of the state of the state of	And Artistical Physics and Artistical Property and Artistical Probability and Artistical	And the Abel Designation of section of simple beautiful sections of the section o	Without Straig Straight of Straight of Straight of Straight Straig	And the chartest and th	Annual State of the Admitted of the State of	1
P. E. Island	722		749	. 36	796	100	769	186	
Nova Scotia	6,085	5,13	6,679	3,18	6,798	28.97	7,801	20.25	
New Brunswick	4,807	2.47	4,313	2,05	5,009	67.8	5, 379	2014	
Quebec	42,860	22.02	48,290	22,99	52,113	22.74	58,037	25,12	
Ontario	_ 0	46.29	96,789	46.07	106,616	46.52	114,307	45.54	
Manitoba	12,292	6.31	15,349	6.35	14,060	6,13	14,765	2 2 2	
Saskatchewan	6,612	5,40	6,386	3.04	6,800	2,96	7,608	20.22	
Alberta	10,747	5.52	10,532	5.02	11,732	5,12	12,201	4.86	
British Columbia	19,971	10.26	22,565	10,74	24,832	10.83	29,600	11.79	
Yukon	453	. 232	420	.20	459	6	546	66	
Head Office	Cities	Com-	7	1	1	9	1	2	ap .
Totals	194,655	100°00	210,072	100.00	229,195	100°00	251,013	100,00	12 -
Company of the Compan	Service and the commence of th	to the same of the	and Demograph of the Library and the Committee of the Com	ARTHUR SELFA STATE COMMENTATION SELFACION ASSAULT TO COMPANY ASSAULT T	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, NAMED IN COLUMN T	And the samilies of time, the stress management pasts carbon, by the samples of	adversario describera describera de cebra de describerado sacremento	The state of the s	130

(b) Amount of Taxes Collected

# Amount P. E. Island 142,8 Nova Scotia 915,8 New Brunswick 564,2 Quebec 19,069,2 Ontario 52,104,2		STATES OF THE PARTY OF THE PART						Street, or other street, spinster, street, sand
ာ လ တ လ		Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
ာ လို	:	,t	•		=0		The state of the s	And the state of t
တီ လိ			ĝ.		*		-	
က် လ က လ	142,810	.23	292,167		570,669	040	582,547	.53
19,	915,846	1.50	1,155,748	1,50	1,325,190	1,42	1,564,487	1,42
100 N	564,208	0.93	802,350	1.06	898,934	90°	1,086,076	0000
32.	069,335	51,26	23,672,603	31,36	27,334,382	29,25	31,586,545	28.65
•	104,282	52.64	40,156,256	53,19	52,221,766	55,88	61,472,990	55,78
٣	,869,618	5.07	2,139,392	2,83	2,427,643	2,60	2,945,026	2.67
ıewan	0,305	0.47	319,747		397,302		550,060	.48
٦	0,194	2.07	1,546,889	2,05	1,800,499		1,873,660	1,70
Columbia 4,	,287,568	7.03	5,082,989	6.73	6,420,028	6.87	8,461,864	7,68
	6,673	°02	17,850	°00°	23,519	020°	26,674	000
Head Office 470	470,792	°77	338,211	.45	255,296	.25	83,515	80°
Totals 60,991	991,631	100.00	75,502,202	100°00	93,455,228	100,00	110,213,444	100.00

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, GLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES

1. INDIVIDUALS

About descriptions — About descriptions of the state of t	Under	200	\$2,000	00 to	C 25.	\$3,000 to	\$4.0	\$4.000 +0	#5 000 +0	0+0	○ 00#	0+ 000 S#
Province	\$2,000	2		\$3,000	***************************************	\$4,000	± €	\$5,000		\$6.000 \$6.000		\$7.000 \$7.000
Chamilian depends made comme dependan dependan dependan enterior establishment made made particular	No。	Amount	Nog	Amount	No。	Amount	N	Amount	No。	Amount	No。	Amount
P. E. Island	239	2,756	153	2,743	06	5,916	47	4,324	22	3.577	7	2,904
Nova Scotia	5,358	55,952	1,729	35,948	940	40,987	470	41,149	230	34,787	154	34,294
New Brunswick	2,152	21,793	1,275	25,088	668	26,460	537	25,974	163	25,152	100	20,881
Quebec	22,666	253,453	13,078	314,507	7,668	365,036	5,643		2,117		1.349	528,680
Ontario	47,646	520,872	25,723	547,184	-	613,215	6,918		3,787		2,421	550,745
Manitoba	6,891	70,547	5,123	58,237	1,683	67,575	808	64,006	408		288	62,212
Saskatchewan	3,452	34,131	1,906	51,543		34,50I	280	26,638	197	26,942	100	20,011
Alberta	5,606	57,876	2,757	52,015	1,476	57,839	969	50,898	541	48,785	218	50,810
British Columbia	14,456	152,787	6,151	124,067	5,160	135,899	1,415	114,538	746	110,937	495	108,691
Yukon	288	4,304	151	5,350	64	5,129	23	1,271	~	1,421	0	1,584
Totals	106,764 1,	,152,471	56,026	1,196,682	50,973	1,348,557	14,727	,216,838	8,016 1	1. 1	1 1	1,180,612
	\$7,000 t	to	\$8,000 to	0 \$0	0 0	\$9,000 to	\$10,000 to	00 to	\$15,0	\$15,000 to	\$20	\$20,000 to
	\$8,000		89,000	00	10	000		000	\$20,000	000	-	25,000 21
Control of the Contro	No	Amount	No	Amount	No。	Amount	and the same	Amount	No。	Amount	No	Amount i
		()		:		₩		-		***		₩
P. E. Island	15	4,599	00	2,980	9	2,659	00	8,056	4	6,059	1	+
Nova Scotia	88 73	25,990	22	25,797	63	36,180	123	104,202	47	89, 368	22	68,131
New Brunswick	65	19,906	22	15,975	24	17,832	80	70,352	29	45,997	ග	30,180
Quebec	895	292,918	642	301,377	449	259,208	1,198 1	,160,608	490	907,278	274	858,917
Ontario	1,563	485,181	1,038	440,758	800	436,845	1,963 1	.,770,870	776 1	,412,217	362 1,	119,885
Manitoba	161	47,676	149	56,715	96	45,864	224	198,538	112	189,484	30	91,122
Saskatchewan	29	18,283	40	14,497	25	11,892	47	53,748	12	17,360	2	22,044
Alberta	146	42,945	86	38,944	62	31,612	134	119,452	28	47,567	10	24,685
British Columbia	242	109,246	216	86,581	156	77,631	341	284,121	115	206,617	49	136,079
Yukon	4	1,506	22	1,744	CDS	Constitution of the Consti	3	3,407		+	ques	. 1
Totals	5,344 I	5,344 1,048,250	2,290	985,368	1,691	919,723	4,121 3	3,753,354 1,613 2,919,947	1,613 2	,919,947	763 2,	763 2,351,043
Antonia de la company de la co	Onder Bridge Bud and Bridge	maniford implication of the Charles	Janda St. Graden Gardens	September of the Company Control of September 1	Darty - 49 - 47 and Chandle against	of the Same Same Office and the Control of the Same State of the S	The same of the sa					

Classes grouped to conceal net income and identity of taxpayers. +

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - CONT.40. 80

1. INDIVIDUALS - Con.

alle de dende de de de de de des de	(a)	000 70	Z (P)	77 000 0	144	OOO 1	A A A	The same of the same of the same of	The same	CITATION AND AND AND AND AND AND AND AND AND AN
	Ą.	#K55,000 to	⊕	\$50,000 to	€ 000	#55,000 to	#40,000 to	of to	\$45°	\$45,000 to
Province	;	#50,000 #		#35,000		\$40,000	\$45,000	000	••	\$50,000
The second secon	No	Amount	No	Amount	t No.	Amount	No	Amount	No	Amount
		∜}		(€		-		₩
P. E. Island	ŧ		ş	9	1	1	1	. 1	1	1
Nova Scotia	10	58,585	C3	17,746	2	45,276	1	+-	1	
New Brunswick	9	27,369	9	54,957		+	າດ	55.025	1	1
Quebec	158	720,095	122	743,009	9 . 95	719,773	49	445,028	80	431.384
Ontario	256	1,108,838	162	995,223	3 95	728,489	64	609,675	43	536,640
Manitoba	12	52,052	9	59,125		43,988	80	74,508	1	1
Saskatchewan	1	*	1	. 1	1		1	ł	î	r
Alberta	4	21,875	4	27,851	1	+	ŧ	. +	503	40.047
British Columbia	58	119,024	11	65,859	9 12	84,872	Φ	81,664	7	87,040
Yukon	day of the second of the second	State .	1	9	1	1	1	1	1	1
Totals	452	2,087,838	314	1,923,770	0 215	1,522,298	124	1,245,898	91	1,095,111
	***	000 OX#						Month of the straightful and the straightful a		
Province	≠ ਲੋ	and over		TOTALS		UNCLASSIFIED	LED	Ţ	TOTALS	
	No。	Amount		No。	Amount	Amount		No。		Amount
Character springer day offer for devaluation-develop springers on the commenced			Separate desperate despera	B. J., Open region Co., Spire address of the Control of the Contro	40)-	⇔	All and the same a	Aller de contracte de la Constitución de la constit	Aller Shought (in - the distance)	**
P. E. Island	1	gs.		589	44,574	1		583		44.574
Nova Scotia	4	122,291	7	7,502	794,684	1		7,302	7	794,684
New Brunswick	4	78,610	4,	4,970	517,547	1		4,970	່ເດ	517,547
Quebec	152	4,818,955	55,083		13,541,496	1		55,083	13.5	15,541,496
Ontario	196	8,394,216	108,025		21,401,518	\$,	108,025	21,4	21,401,618
Manitoba	4	66,725	14,007	200	1,289,595	1		14,007	1,28	1,289,595
Saskatchewan	1	1	7	7,225	291,590	•		7,225	, a	291,590
Alberta	1	•	11,583	583	713,200	ı		11,583	7	713,200
British Columbia	22	546,362	27,739	739	2,631,815	1		27,739	2.6	2,631,815
Tukon	1			541	23,517	\$		541		25,517
Head UIIIce		The state of the s	ob Comp. Sandadana	Georgia de de Cita Charagia Georgia indes	San Stranger	80,435		1	~	80,435
Gross Total Deductions	285	14,027,159	237,064		41,249,636	80,435		237,064	41,3	41,330,071
Net Total									8	885,232
		7000		debries of the speciments of the same	A TO THE RESIDENCE OF THE PARTY	And the state of t	-	And the section of th	40,44	40,444,839

+ Classes grouped to conceal net income and identity of tax payers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Contia. 8

2. CORPORATIONS

	Ur	Under	€ 3°	\$2,000 to	\$3	\$5,000 to	\$4	\$4,000 to	\$5,	\$5,000 to	\$6,000 to	00 to
Province	- 69 -	\$2,000	€	\$2,000		\$4,000		\$5,000		\$6,000	€2°	\$7,000
	No	Amount	No。	Amount	No。	Amount	No	Amount	No	Amount	No。	Amount
		- (3) -		€\$ =		÷₽÷		€\$		÷3•		**
P. E. Island	69	7,379	o	5,098	10	5,956	7	6,260	ဖ	5,579	11	9,881
Nova Scotia	303	50,170	31	13,102	21	11,103	26	19,395	ರಾ	7,983	13	14,359
New Brunswick	256	21,250	62	13,108	17	11,131	4	2,923	16	13,992	80	8,235
Quebec	1,420	136,276	220	82,308	105	66,184	87	72,880	. 59	62,874	40	57,840
Ontario	5,297	335,840	407	175,212	264	156,230	204	156,167	154	143,172	130	151,276
Manitoba	476	39,696	22	21,685	31	17,976	22	16,073	18	15,999	18	17,838
Saskatchewan	292	21,668	16	6,337	16	8,615	10	7,609	9	5,059	7	6,806
Alberta	400	55,555	56	24,477	21	12,778	18	13,911	11	9,703	ω	9,276
British Columbia	1,156	107,844	136	61,477	94	57,896	19	49,676	46	41,348	35	41,890
Yukon	1	+		+	1	ens ensemble de disparagion de disparagion			1	-	1	900
Gross Total	7,669	735,456	960	400,804	579	347,869	439	545,894	325	305,709	270	317,401 1
	Crass Chromite company presents — don-400.	Militarian inspector della magnetica di conferenza		American Ame		And the second s		The state of the s		Trendstate real rate of the state of the sta		15
manufacture of the state of the	.73	000 to	₩ ₩	\$8,000 to	ტ÷	000 to	40	\$10,000 to	\$15,	000 to	\$20,000	000 to
Province		\$8,000	***	000 6\$	4	\$10,000		\$15,000	***	\$20,000	\$25,000	000
	No.	Amount	No	Amount	No。	Amount	No.	Amount	No.	Amount	No.	Amount
	Allen Ville Laboration and Principle Allendaries	(1)		€0:		**		₩		***		-60-
P. E. Island	7	8,526	4	9,008	Q	1	ro	11,134	တ	25,172	8	24,471
Nova Scotia	13	14,766	4	5,183	9	9,583	16	55,701	12	52,019	4	25,509
New Brunswick	4	4,866	- 1	+	9	8,340	15	30,096	13	31,470	1.	+
Quebec	49	70,314	37	52,416	44	66,556	107	259,679	130	545,273	99	273,782
Ontario	130	153,514	82	135,205	98	154,467	201	626,938	172	508,939	155	579,872
Manitoba	7	9,903	ಗು	6,500	9	9,821	26	62,581	18	54,229	73	41,853
Saskatchewan	rO.	5,692	ಬ	6,691	t	+	4	11,118	10	. 34,302	674	12,752
Alberta	10	13,845	9	8,671	ಬ	7,786	19	25,296	10	26,917	တ	22,858
British Columbia	27	35,674	13	27,432	30	42,203	59	130,332	36	96,713	24	77,286
Yukon	1		1	1	1	1	1	9	1	1	1	9
Gross Total	252	317,100	163	251,106	195	298,756	552	1,200,875	410	1,155,034	279	1,056,383
	The same of the sa										And the second second	

+ Classes grouped to conceal net income and identity of tax payers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd. 8°

2. CORPORATIONS - con.

	•	\$20,000		\$35,000	\$40,000	000	\$45,000	\$45,000	. LC	\$50.000
eng parameter personal	No。	Amount	No	Amount	No	Amount	No	Amount	No.	Amount
		()		- U2 -		- 43-		***		-69 =
P. E. Island	9	21,451	4	19,535		12,230	7 \$	+	ì	+
Nova Scotia	7	29,255	4	22,044	4	18,740	604	19,275	1	1
New Brunswick	80	52,823	rO	24,513	1	+	4	21,325	1	1
Quebec	67	261,787	59	509,539	29	247,340	23	234,600	40	264.203
Ontario	97	412,411	75	368,687	60	404,902	59	4.24,993	54	394,047
Manitoba	4	24,071	7	40,726	7	42,458	7	26,099	1	+
Saskatchewan	i	8	-			1	1	+	1	1
Alberta	7	55,868	9	45,234	7	41,130	ro.	31,646	1	ı
British Columbia	13	81,046	ರಾ	55,154	ರಾ	60,759	H 53	88,275	7	50,761
Yukon		9	1	9	.#	•	1	. 1	1	
Gross Total	215	896,692	169	885,452	129	827,559	124	856,213	101	709,111
								AND COMPANY OF THE PROPERTY OF	The Control of the Co	-
Province	# Par	\$50,000 and over	- Change in an arrangement	And the second s	TOTALS	UNCE	UNCLASSIFIED	D	TOTALS	50
	No。	Amount		No.	Amount		Amount	No.		Amount
		-			49		-50			-000
P. E. Island	22	388,485	10	180	558,145		:	180		558.145
Nova Scotia	23	516,130	0	499	820, 219		ŧ	499		820, 319
New Brunswick	12	352,840	0	409	576,912		1	409		576,912
guebec .	252	15,966,978	3	2,954	18,831,929		Cas	2,954	18	18,831,929
Ontario	542	35,580,153	04	6,282	40,862,024		9	6,282	40	40,862,024
Manitoba	40	1,211,699	(5)	758	1,669,206		dead	758	-	,669,206
Saskatchewan	0	114,006	03	282	240,656		0	585		240,856
Alberta	23	813,832	0.3	618	1,186,562		8	618	-	1,186,562
British Columbia	81	4,754,592	63	1,861	5,858,356		8	1,861	5	5,858,356
Yukon	1			ro	5,414		1	ເນ		3,414
Head Office	Carlos Ca		the special special		000		3,080	8		5,080
Gross Total	1,113	59,698,715	10	13,949	70,607,523		5,080	13,949	70	70,610,603
Net Total									00	841,998

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES. 9

INDIVIDUALS , , ,

1		1													1.7													
MERCHANTS-WHOLESALE	Amount	STINDON S	5 764	10 C	620,12	T, 706	147,477	161,277	20,456	2,384	7,040	16,439	1	384,168	PERSONAL	Amount	€	1	11,316	73,422	1,567,575	2,484,908	179,138	966	58,951	305,486	-	4,661,792
MERCHAN	N.	MO	K	1 4	4.0	1	174	461	76	72	44	188	1	1,024	PH	No。	and the state of t	1	16	46	.09	147	87	4	26	174	1	570
MERCHANTS-RETAIL	Amount	o Timo	100 M	NO 20 0 V	40,004	26,972	261,808	614,943	22,203	27,615	47,715	53,514	1,965	1,100,905	TRANSPORTATION & PUBLIC UTILITIES	Amount	∜\$	ı	- 1	1	1	1		1	1	1		î
MERCH	N	000	24	4 6	STO	5/2	1,280	4,889	276	457	592	654	13	8,782	TRANSPO	No。		1	1	ı	1	1	1	1	į	eg .	0	8
EMPLOYEES	American	⊕ ⊕	78 978	500 27 7	770 000 770 000		5,096,174	7,083,687	786,915	177,666	381,471	945,742	18,586	15,053,910	FINANCIAL	Amount	€	1,776	154,096	10,285	4,125,877	7,284,954	109,614	20,155	44,683	903,071	+	12,654,511
EMP	N	MO	N U	1 C	500 C	2,691	45,827	84,671	12,246	5,830	9,339	21,753	502	189,731		No。	Adventure of the delication of	11	170	57	3,964	8,085	131	184	230	2,125	Gray	14,957
PROFESSIONALS	+0110	STILL OUT OF	N 00 N	00000	000 T.S	26,567	548,681	1,276,669	73,058	36,742	72,581	1.64,440	1,667	,	NATURAL RESOURCES	Amount	**	+	+	2,756	4,541	26, 398	+	+	1,725	12,783	707	48,908
PROF	(2	NO.	OV	71.2	770	217	1,039	5,856	424	402	517	894	9	7,708	NATU	No。	And a selection than the selection than	9	1	10	26	45	ŀ	1	S	112	4	202
RIANS	+ 4450	STINOUIL SE	1 708	2000	E O T	+	7,350	25,447	2,044	12,764	22,237	4,852	. 8	78,081	FACTURES	Amount	63	8	7117	844	66,282	94,401	1,284	1,168	2,924	8,894	400	176,508
AGRA	S.	INO	4	- 6	V V	F	12	382	48	180	285	64	-	1,000	MANU	No。		1	10	23	143	278	14	∞	25	96	1	677
Commence of the Commence of th	Province	entition of the streethern factor of the best of the streethern of	1 1 1	M-TO TOTAL	Nova Scotla	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Tukon	ss Total	Province		modeline (Strangerine Complete) - All - Al	P. E. Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Gross Total

Classes grouped to conceal identity of tax payers. +

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd. တိ

INDIVIDUALS - Con. -

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Province	AI	ALL OTHERS	UNCLASSIFIED	IC	TOTALS	
	No	Amount	Amount	No	Amount	
	Andrew Commission of Addisonal Professional Commission of the Comm	After development and a set of contraction of the c	in the color of the state of th	Brigage of the Section of Section of Section (Section)		Errorito danaptrosp
P. E. Island	124	8,630	3	589	44,574	
Nova Scotia	306	218,857		7,302	794,684	
New Brunswick	099	110,581	ema .	4,970	517,547	
Quebec	2,558	1,715,733	0	55,083	13,541,496	
Ontario	5,111	2,548,952	459	108,025	21,401,618	
Manitoba	705	94,882		14,007	1,289,595	
Saskatchewan	148	12,099	ţ	7,225	291,590	
Alberta	210	93,874	Cons	11,583	713,200	
British Columbia	1,679	216,595	1.	27,739	2,631,815	
Yukon	16	593		541	23,517	
Head Office	CITY	rehau-(Calagemage (v. et v. de - remain - calagemagemage - pro-de - galanteje - pro-sylv-aller delineters (daugde	80,435		80,435	
Gross Total	12,413	4,820,776	80,435	257,064	41,530,071	Clarity very quantity
Deductions					885,232	
Net Total	The state of the s	tall-delication appears of the extension of the content of the con	mergen genegation as, shoughthase and also disc groups go assess discipled video	terste. Open Standfell, F. Standard Standard Standard Standard Standard	40,444,839	
		2. CORPORATIONS				

ESSIONALS EMPLOXEES MERCHANT-RETAIL MERCHANT-WHOLESALE	Amount No. Amount No. Amount	1		47,939 69	45,328 55	441,892	1,916,742 536 1	AAO 690 TES		90,482 74	373,985	1	
No		<i>→</i>	. 1	.1	1	\$ 0 P	eee	î		\$ -		1	
	Amount No.	÷0-	4,148	1	L,898	6,845	55,513 -	1,824	7,768	1,908	15,786 -		COV LL
Province	No	1	North Court	a DCOULE	New Brunswick LL) sanana	ar10 28	Manitoba 9	Saskatchewan 9	Alberta 14	British Columbia 24	Yukon	Groce Total 191

5,454,094 1,455 Classes grouped to conceal identity of tax payer. 2,577 And the Control of the Control +

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1927-38, CLASS STED ACCOPLING TO OCCUPATIONS AND PROVINCES - Concl.

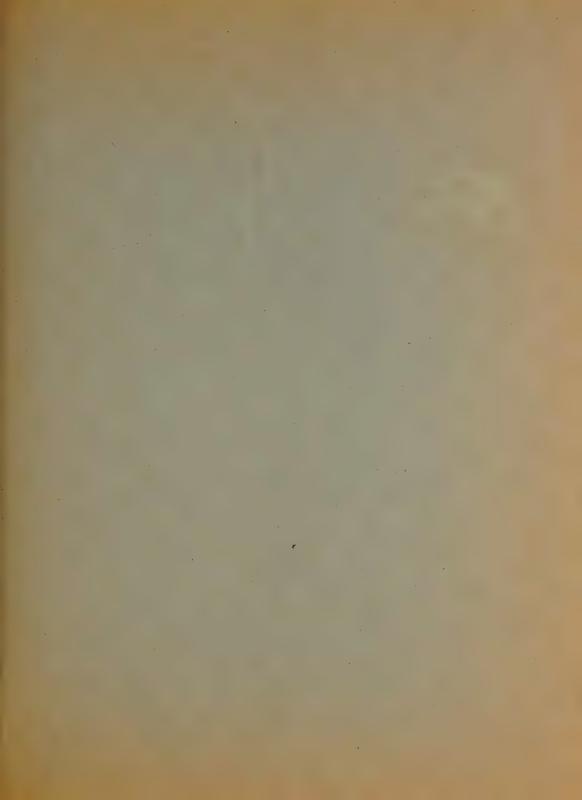
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PERSONAL CORPORATIONS	No. Amount	•	. 1	1	1			1		1	1		ernikarje de karintekarje filozofika karintekarje karintekarje de jako karintekarje de jako karintekarje de ja 1830. – 1880. Parintekarje filozofika karintekarje karintekarje de jako	TOTALS	Amount	•	558,145	820,319	576,912	18,851,929	40,862,024	1,669,206	240,656	1,186,562	5,858,356	3,414	2,080	70,610,603	841,998	69,768,605
TRANSPORTATION & PUBLIC UTILITIES	Amount N		3,016	164,361	121,876	5, 323, 975	1,641,593	70,227	10,920	197,622	1,411,626	+	6,945,216	E	No.		180	499	409	2,954	6,282	758	582	018	1,861	ro		13,949	4	lyer.
FINANCIAL TRANSI	Amount No.	₩.	520,520 5	153,439 71	20,425 27			265,568 33			158,407 177	1	8,680,772 646	UNCLASSIFIED	Amount	€		. 8	1	9		1				1	5,080	2,080		identity of tax payer
NATU AL RESOURCES FINAN	Amount No.	₩	- 106	169,422 56	26,236 51	446,302 768	9,655,970 1,980		5,817 69	226,308 74	1,697,777 237	0	12,289,490 3,468	ALL OTHERS	Amount	()	1,891	45,400	67,403	1,077,122	1,365,214	124,933	18,082	76.126	256, 320	5,414	emain deminder (d) "-() ye gar-gasadar (d) "-() (s, d) sedantiya (da 'gan (s) a garaga sadii Gas	5,055,905		ss grouped to conceal
	Amount No.	₩	12,901	195,875 21	155,815 17	9,185,906 23	20, 372, 212 100	287,515 11	94,452 4	441,865 59	522,057 45	en.	32,279,596 260		No。		10	63	45	402	784	109	. 50	112	244	a	Andready or the control of the contr	1,922		+ Classes
Province MANUFA TURES	No。		P. E. Island 19	Nova Scotia 96	New Brunswick 86	Quebec 859 9,	Ontario 1,868 20,		Saskatchewan 41	Alberta 78	Columbia 348 1,	Yukon -	Gross Total 3,500 52,	Province		, ,	P. E. Island	Nova Scotia	New Brunswick	Quebec .	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Tukon Tood Office	neau Olitce	Gross Total	Net Total	

10. AMOUNT RECEIVED FROM SPECIAL FIVE PER CENT TAX ON INTEREST AND DIVIDENDS, FISCAL YEARS ENDED MARCH 31, 1937 TO 1938.

Province		Amount of Tax Receive	≃ ∂	Percents of Tota		
	1936	1937	1938	1937	1938	
- The annual of the Communication and the Co	\$	\$	\$	p.c.	p.c.	
Prince Edward Island ·	134,726	502,316	387,732	5.64	3.82	
Nova Scotia	72,733	50,084	49,845	0.56	0.48	
New Brunswick	8,836	12,006	14,653	0.13	0.14	
Quebec	1,532,864	1,967,221	2,525,363	22.08	24.88	
Ontario	4,903,102	5,940,309	6,697,199	66.66	65.97	
Manitoba	65,203	56,821	63,357	0.64	0.62	
Saskatchewan	8,096	12,093	7,461	0.14	0.08	
Alberta	52,622	50,206	48,968	0.57	0.49	
British Columbia	429,419	318,958	357,510	3.58	3.52	
Yukon	400	660	0070	465	423	

Totals 7,207,601 8,910,014 10,152,088 100.00 100.00





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Published by Authority of the Hon. James A. MacKINNON, M.P.,
Minister of Trade and Commerce.

CANADA

DEPARTMENT OF TRADE AND COMMERCE DOMINION BUREAU OF STATISTICS

FOR
INCOME WAR TAX
IN

CANADA 1939

And Income War Tax Collected Thereon

Classified by Provinces, by Size of Incomes, and

by Occupations.

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue,
by Authority of the Hon. J. L. Ilsley, K.C., M.P.,
Minister of National Revenue.



DOMINION BUREAU OF STATISTICS

OTTAWA

Dominion Statistician:

R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

INTRODUCTION - In countries where the income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and, more particularly, to its distribution by income classes and by occupations of income tax payers. Thus most estimates of the amount and the distribution of the national income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada, on account of the relatively high standard of living of our people, the exemption limit below which incomes are exempt from taxation has been comparatively high. Indeed, under the income tax legislation in force from 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930, both inclusive. In the session of 1932, however, the limit of exemption was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931, while in the 1933 session a further reduction in the limit of exemption was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and subsequent years. The effect of these reductions is reflected in the large increases in the number of income tax payers in the lower income classes.

The general rate of corporation income tax, which, after an exemption of \$2,000, had been 10 p.c. on incomes under \$5,000 and $10\frac{1}{2}$ p.c. on incomes of \$5,000 or over from 1919 to 1924, was reduced to 9 p.c. on incomes of 1925, 8.1 p.c. on incomes of 1926 and 8 p.c. on incomes of 1927, 1928, and 1929. It was raised again to 10 p.c. on incomes of 1930, to 11 p.c. on incomes of 1931 of \$5,000 or less and 11.55 p.c. on incomes in excess of \$5,000, to $12\frac{1}{2}$ p.c. on incomes of 1932 and 1933 with an extra 1 p.c. where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to $13\frac{1}{2}$ p.c. on incomes of 1934 with an extra $1\frac{1}{2}$ p.c. for consolidations, and on incomes of 1935 and later, 15 p.c. with an extra 2 p.c. for consolidations. Again, in respect of the incomes realized in the fiscal period ended 1932 the \$2,000 exemption theretofore allowed to corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1939 apply in the main to the calendar year 1937, the income tax due on these incomes being collected mainly in April, May, and June 1938. "Income Class" is determined on the basis of "Net Income", that is, gross income less allowable deductions but before statutory exemptions.

DESCRIPTION OF TABLES - The figures of Table 1 state the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes, for the latest eighteen fiscal years, together with the amount received from such taxation. Particularly notable is the rapid increase of the total of incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933, and 1934 showed successive declines to \$829,300,000, indicating a serious contraction in both individual and corporate incomes from 1930 to 1932 as compared with 1929. While in 1933 individual incomes increased from \$660,100,000 to \$685,500,000, owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower. In 1935 the total rose again to \$928,555,030, in 1936 to \$1,073,442,116, in 1937 to \$1,080,890,070, in 1938 declined to \$1,066,034,544, but in 1939 rose to \$1,124,992,384.

Table 2 shows the amount of income assessed, by provinces, in the latest five fiscal years. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations. In Table 3 will be found the distribution of these incomes assessed in each province as between individuals and corporations.

Table 4 gives the average amount paid by individual and corporate tax payers in various occupational groups for the latest fiscal year.

Table 5 indicates, by individuals and corporations, the number of tax payers and the amount of taxes paid in the latest five fiscal years by size of income classes, while Table 6 gives the same information by occupations of the tax payers, individual or corporate, also for five years. Table 7 gives by provinces the number of individual and corporate tax payers and the amount of taxes collected in the latest four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 8 and 9 furnish detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations, for the latest fiscal year.

SPECIAL FIVE PER CENT TAX ON INTEREST AND DIVIDENDS — Besides the amount collected as income tax, in the fiscal year 1939 there was collected an additional \$9,903,045, this being the product of the tax imposed in 1933 and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available. In the fiscal year 1934, the first year in which this tax was collected, receipts amounted to \$4,829,635, to \$5,816,435 in 1935, to \$7,207,601 in 1936, to \$8,910,014 in 1937, and to \$10,152,088 in 1938. Table 10 shows the proceeds of this tax for the latest three fiscal years.

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1922-39.

Note. - Income war tax revenue received by the Receiver-General in the fiscal years ended 1919-21 was \$9,349,720, \$20,263,740 and \$46,381,824, respectively.

Fiscal	ian ni dave digueratione esta religión filipse missperioles e	tion in the decision allowed the forest in the first standard the stan	Incomes A	Assessed		INCOME WAR TAX
Year	Indiv	iduals	Corpo	orations	Total	PAID to
	No.	Amount	No.	Amount	Amount	Receiver- General
Antippy magnining anger vijes viljen vi	gernelijken grantlijke nogu, rider i Nyweldeswijke	agentine againmaternature storm from plantifer against garnetige, after strending	radio opinisti internati internati internati	\$		\$
1922	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925	225,514	701,892,820	6,236	297, 267, 428	999,160,248	56,248,043
1926	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927 /	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
1928	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933 x	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934 x		617,717,251	8,913	211,614,313	829,331,564	56,569,537
1935	184,195	655, 380, 912	10,458	273,174,118	928,555,030	60,991,631
1936		714,333,602	10,970	359,108,514	1,073,442,116	75,502,202
1937		728,043,754	12,146	352,846,316	1,080,890,070	93,455,228
1938		712,183,316	13,949	353,851,228	1,066,034,544	110,213,444
1939		729,639,641	13,809	397,571,539	1,127,211,180	132,123,093

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1935-39.

entraligency comp. a specially commended of the original special speci	Amount of Income Assessed						
	1935	1936	1937	1938	1939		
The second control of	\$	\$	\$	\$	\$ /-		
P.E.I.	2,256,109	4,579,652	4,446,650	10,687,177!	4,327,316		
N.S.	21,405,900	21,794,087	23,969,857	27,108,595	27,392,189		
N.B.	14,207,882	14,389,098	16,539,884	18,348,481	21,552,752		
Que.	273,987,869	357,486,710	331,710,154	282,712,958	268,927,401		
Ont.	449,885,677	501,917,767	517,310,542	522,198,138	576,261,365		
Man.	47,188,764	46,760,597	48,430,521	43,128,266	38,944,495		
Sask.	15,226,696	15,347,973	16,918,431	20,191,316	19,908,326		
Alta.	35,653,360	35,171,837	36,833,766	34,693,719	41,331,673		
B.C.	67,822,116	74,959,621	83,771,834	106,123,159	127,711,133		
Yukon	920,657	1,034,774	958,431	842,735	854,530		
	an extraordy society foreign the track the state of the second to the second	and the second region absorbed the other second and in these specializations in	tan ander retrovalensables der oder Genader deputiden annahme den Anna	garinaanija (Bermilandisnejimmija esteratorelikondisneta (190-5).	majorida da mandrinama de la masorida del masorida de la masorida de la masorida del masorida de la masorida del la masorida del la masorida de la masorida del la masorida de la masorida de la masorida del la masori		
TOTALS	928,555,030	1,073,442,116	1,080,890,070	1,066,034,544	1,127,211,180		

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

3. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED MARCH 31, 1937-39.

1. INDIVIDUALS

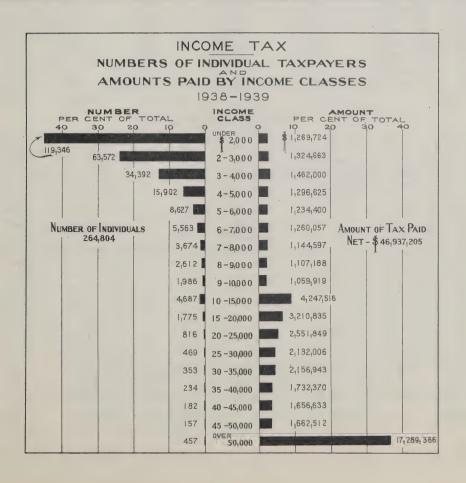
Province	19	37	1:	938		1939
- LOATUGE	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P. E. I.	567	1,466,532	589	1,800,247	601	1,156,234
N. S.	6,391	19,873,944	7,302	20,900,499	8,609	22,906,697
N. B.	4,641	13,586,679	4,970	14,950,910	5,588	17,114,818
Que.	49,373	226,402,761	55,083	187,246,947	61,856	157, 373, 627
Ont.	101,506	319,883,675	108,025	335,973,949	122,034	363,417,623
Man.	13,355	39,347,682	14,007	36,611,176	13,595	30,615,489
Bask.	6,427	15,860,518	7,225	18,561,505	7,486	18,453,391
Alta.	11,180	29,560,767	11,583	27,737,897	12,807	33,856,771
3. C.	23,170	61,102,765	27,739	67,588,940	31,612	84,199,019
Yukon	439	958,431	541	811,246	616	545,972
TOTALS	217,049	728,043,754	237,064	712,183,316	264,804	729,639,641

2. CORPORATIONS

	19	937	19	38	19	39
Province	No.	Amount	No.	Amount	No.	Amount
	Barradgara Hassigar - Barradgar - Barradgar - Albaradgar	\$	almanus, famos dilatere dilate en Con e vicito e di Con e apparere si	\$		\$
P.E.I.	229	2,980,118	× 180	8,886,930	135	3,171,082
N.S.	407	4,095,914	499	6,208,096	456	4,485,492
N.B.	368	2,953,205	409	3,397,571	383	4,437,934
Que.	2,740	105,307,393	2,954	95,466,011	3,219	111,553,774
Ont.	5,110	197,426,867	6,282	186,224,189	5,918	212,843,742
Man.	705	9,082,840	758	6,517,090	716	8,329,006
Sask.	373	1,057,912	383	1,629,811	361	1,454,935
Alta.	552	7,272,998	618	6,955,822	619	7,474,902
B.C.	1,662	22,669,069	1,861	38,534,219	1,995	43,512,114
Yukon			5	31,489	7	308,558
TOTALS	12,146	352,846,316	13,949	353,851,228	13,809	397,571,539

4. AVERAGE INCOME TAX PAID BY INDIVIDUALS AND CORPORATIONS, BY OCCUPATIONS, FISCAL YEAR 1938-1939.

Occupation _	Average Income Tax Paid			
	Individuals	Corporations		
	\$	\$		
Agrarians	95.36	1,267.80		
Professional	335.29	-		
Employees	76.16	-		
Merchants, retail	137.57	1,484.47		
Merchants, wholesale	455.27	3,632.19		
Manufacturers	405.65	10,805,54		
Natural Resources	321,36	69,921.12		
Financial	1,006.80	2,713.89		
Transportation and Public Utilities	-	12,634.58		
Personal Corporations	7,351.36	-		
All Others	459.47	1,916.56		
GRAND AVERAGE	177.25	6,168.86		



5. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31,1935-39.

1. INDIVIDUALS

(a) Number of Tax Payers

Income Class	1935	1936	1937	1938	1939
Under \$2,000	85,385	89,724	98,423	106,764	119,346
\$2,000 to \$3,000	41,918	46,198	50,618	56,026	63,572
\$3,000 to \$4,000	24,127	26,804	28,690	30,973	34,392
\$4,000 to \$5,000	11,672	12,766	13,852	14,727	15,902
\$5,000 to \$6,000	6,238	6,759	7,448	8.016	8,627
\$6,000 to \$7,000	3,729	4,267	4,480	5,148	5,563
\$7,000 to \$8,000	2,464	2,816	2,993	3,344	3,674
8,000 to \$9,000	1,777	1,898	2,078	2,290	2,612
9,000 to \$10,000	1,229	1,422	1,533	1,691	1,986
10,000 to \$15,000	2,815	3,303	3,520	4,121	4,687
15,000 to \$20,000	1,198	1,290	1,431	1,613	1,775
20,000 to \$25,000	558	654	724	763	816
\$25,000 to \$30,000	329	345	380	452	469
30,000 to \$35,000	211	236	261	314	353
35,000 to \$40,000	132	137	133	215	234
40,000 to \$45,000	70	101	1.08	134	182
45,000 to \$50,000	84	78	77	91	157
50,000 and over	259	304	300	1382	457
TOTALS	184,195	199;102	217,049	237,064	264,804
elderment op Amster veller. Om met millskallendiger store i store et velskelder store dennimer v	e Contraction (Special Special	(b) Amount	of Taxes Paid	u Sajan a Christian atteilar a Sigainellar a la Chair (Corregous reguerra la resident Cha	i Taligners - Jean-Agen-Addition - Signife
	\$	\$	\$ 1	''() [사진 및 \$, 1 <u>1</u> 11	\$
Inder \$2,000	950,120	987,387	1,053,965	1,152,471	1,269,724
2,000 to \$3,000	938,923	1,042,133	1,092,977	1,196,682	1,324,663
33,000 to \$4,000	1,023,176	1,125,428	1,194,403	1,348,557	1,462,000
4,000 to \$5,000	987,367	1,049,783	1,118,943	1,216,838	1,296,625
5,000 to \$6,000	900,743	976,905	1,073,633	1,174,617	1,234,400
6,000 to \$7,000	808,817	948,545	1,026,244	1,180,612	1,260,057
37,000 to \$8,000	761,327	878,603	944,173	1,048,250	1,144,597
8,000 to \$9,000	757,751	834,797	892,847	985,368	1,107,188
9,000 to \$10,000	667,977	767,668	823,620	919,723	1,059,920
10,000 to \$15,000	2,402,676	3,033,935	3,194,978	3,753,354	4,247,515
\$15,000 to \$20,000	1,982,488	2,357,644	2,674,299	2,919,947	3,210,835
20,000 to \$25,000	1,645,480	2,029,986	2,271,437	2,351,043	2,551,849
25,000 to \$30,000	1,263,474	1,548,875	1,753,135	2,087,838	2,132,006
30,000 to \$35,000	1,124,562	1,485,413	1,701,135	1,923,770	2,156,943
35,000 to \$40,000	911,269	1,071,460	1,061,177	1,622,398	1,732,370
40,000 to \$45,000	651,41.5	996,645	1,085,591	1,245,898	1,656,633
45,000 to \$50,000	837,922	866,677	902,373	1,095,111	1,662,512
50,000 and over	6,458,127	11,055,666	11,636,031	14,027,159	17,289,366
Totals	25,073,614	33,057,550	\$5,500,961	41,249,636	47,799,203
inclassified amount		309,337	232,669	80,435	4,416
Totals	25,524,564	33,366,887	35,733,630	41,330,071	47,803,619
Refunds	323,172	383,655	291,245	885,232	866,414
Net Totals	25,201,392	32,983,232	35,442,385	40,444,839	46,937,205

5. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31,1935-39-conc.

2. CORPORATIONS (a) Number of Tax Payers

Income Class	1935	1936	1937	1938	1939
Under \$2,000	6,167	6,306	6,671	7,669	7,120
\$2,000 to \$3,000	885	776	950	960	963
\$3,000 to \$4,000	482	479	558	579	670
\$4,000 to \$5,000	314	384	403	439	512
\$5,000 to \$6,000	251	289	298	325	367
\$6,000 to \$7,000	177	193	244	270	306
\$7,000 to \$8,000	169	179	191	252	233
\$8,000 to \$9,000	129	155	155	163	202
\$9,000 to \$10,000	113	114	155	195	168
\$10,000 to \$15,000	366	407	522	552	679
\$15,000 to \$20,000	247	252	354	410	411
\$20,000 to \$25,000	155	188	199	279	292
\$25,000 to \$30,000	118	151	169	215	200
\$30,000 to \$35,000	98	105	126	169	185
\$35,000 to \$40,000	58	79	105	129	131
\$40,000 to \$45,000	63	69	64	124	104
\$45,000 to \$50,000	43	67	90	101	. 79
\$50,000 and over	617	773	892	1,113	1,180
Totals	10,458 /1	10.970 /2	12.146	13,949 /4	13,809

	(b) Amount of	Taxes Paid		
	\$	\$	\$	\$	\$
Under \$2,000	479,820	547,271	659,781	735,456	722,021
\$2,000 to \$3,000	280,660	309,947	381,317	400,804	440,094
\$3,000 to \$4,000	249,672	259,761	328,084	347,869	410,879
\$4,000 to \$5,000	226,180	271,588	303,870	345,894	399,179
\$5,000 to \$6,000	201,651	238,891	284,199	305,709	351,785
\$6,000 to \$7,000	175,257	199,553	258,323	317,401	350,731
\$7,000 to \$8,000	170,205	196,966	237,978	317,100	306,246
\$8,000 to \$9,000	170,536	214,176	213,394	251,106	325,820
\$9,000 to \$10,000	160,873	165,293	241,772	298,756	279,560
\$10,000 to \$15,000	677,923	774,018	1,060,377	1,200,875	1,462,173
\$15,000 to \$20,000	575,809	651,499	986,321	1,155,034	1,142,083
\$20,000 to \$25,000	503,561	602,834	737,521	1,056,383	1,033,439
\$25,000 to \$30,000	412,059	585,823	688,609	896,692	842,374
\$30,000 to \$35,000	467,861	511,228	651,375	883,432	981,286
\$35,000 to \$40,000	322,354	387,046	605,868	827,559	813,377
\$40,000 to \$45,000	376,584	390,267	449,998	856,213	695,527
\$45,000 to \$50,000	321,751	455,800	629,706	709,111	687,262
	590,016	36,169,233	49,967,659	59,698,715	74,433,855
Totals 36,	363,794/1	42,933,281/2	58,690,403/3	70,607,523/4	85,696,555/5
Unclassified amounts	30,219	28,874	2,627	3,080	3,620
Totals 36,	394,013	42,962,155	58,693,030	70,610,603	85,700,175
Refunds	603,774	443,184	680,187	841,998	514,287
	790,239	42,518,971	58,012,843		85,185,888
/1 Totals include 6 con					
corporations paying	\$2,088 in	taxation. /		ide corporation	

\$4,251 in taxation. /4 Totals include 5 corporations paying \$3,414 in taxation. /5 Totals include 7 corporations paying \$18,864 in taxation.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAX PAYERS, FISCAL YEARS ENDED MARCH 31, 1935 - 1939.

1. INDIVIDUALS

(a) Number of Tax Payers

Classes	1935	1936	1937	1938	1939
Agrarians	416	694	921	1,000	1,309
Professionals ·	5,800	6,579	6,992	7,708	7,818
Employees	149,418	159,972	174,349	189,731	215,357
Merchants. retail	5,104	6,417	7,400	8,782	9,054
Merchants, wholesale	620	832	878	1,024	1,041
Manufacturers	442	547	596	677	787
Natural resources	99	155	161	202	236
Financial	11,673	12,995	13,871	14,957	15,796
Personal Corporations	584	538	541	570	649
Family Corporations	116	14	Nil	Nil	Nil
All others	9,923	10,359	11,340	12,413	12,757
Totals	184,195	199,102	217,049	237,064	264,804

(b) Amount of Taxes Paid

Classes	1935	1936	1937	1938	1939
adest Historialismo, 1, 1771, 1774, guille, ne makappinaporto estra principinate de la mesente	\$	\$	\$	\$	\$
Agrarians	24,083	46,609	76,395	78,081	124,836
Professionals	1,609,621	1,967,035	1,903,221	2,270,077	2,621,362
Employees	10,930,997	12,474,844	13,506,473	15,053,910	16,402,376
Merchants, retail	552,256	748,782	867,710	1,100,905	1,245,580
Merchants, wholesale	201,435	318,988	317,214	384,168	473,939
Manufacturers	112,466	. 164,014	170,196	176,508	319,251
Natural resources	39,819	41,559	32,561	48,908	75,843
Financial	6,379,505	8,931,621	9,980,752	12,654,511	15,903,455
Personal Corporations	2,351,883	4,433,134	4,502,616	4,661,792	4,771,037
Family Corporations	154,329	31,247			
All others	2,717,220	3,899,717	4,143,823	4,820,776	5,861,524
Unclassified	450,950	309,337	232,669	80,435	4,416
Totals	25,524,564	33,366,887	35,733,630	41,330,071	47,803,619
Refunds _	323,172	383,655	291,245	885,232	866,414
Net Totals	25,201,392	32,983,232	35,442,385	40,444,839	46,937,205

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAX PAYERS, FISCAL YEARS ENDED MARCH 31, 1935-1939 - Concl'd.

1. CORPORATIONS

(a) Number of Tax Payers

Classes	1935	1936	1937	1938	1939
Agrarians	92	114	132	121	83
Merchants, retail Merchants, wholesale	1,645 1,086	1,854 1,150	2,238 1,308	2,577 1,455	2,719
Manufacturers	2,250	2,727	3,060	3,500	3,721
Natural resources	186	214	258	260	228
Financial Transportation and	3,544	2,806	2,862	3,468	2,928
Public Utilities	463	555	586	646	663
All others	1,192	1,550	1,702	1,922	2,046
Totals	10,458	10,970	12,146	13,949	13,809

(b) Amount of Taxes Paid

and the second of the second o	desired in the second section of the section		the through the section of the secti	and referent control of reference and one of restauras and	alternative and a state and a
Classes	1935	1936	1937	1938	1939
	\$	\$	C	\$. \$
Agrarians Merchants, retail	32 ,344 1,542,673	56,859 2,103,684	67,697 2,632,761	71,490 3,434,094	104,228 4,036,279
Merchants, wholesale Manufacturers	2,057,735	2,418,014 21,264,276	3,029,043 26,618,505	3,872,960 32,279,596	5,161,351 40,207,436
Natural resources Financial Transportation and	7,848,415 4,339,441	4,317,700 5,748,756	10,543,396 7,217,403	12,289,490 8,680,772	15,942,079 7,946,274
Public Utilities All others	3,695,881 1,767,368	5,114,318 1,909,674	6,071,188 2,510,410	6,945,216 3,033,905	8,376,726 1,922,182
Unclassified	30,219	28,874	2,627	3,080	3,620
Totals Refunds	36,394,013 603,774	42,962,155 443,184	58,693,030 680,187	70,610,603 841,998	85,700,175 514,287
Net totals	35,790,239	42,518,971	58,012,843	69,768,605	85,185,888
Grand Totals, Individuals and Corporations	60,991,631	75,502,20	93,455,228	110,213,444	132,123,093

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1926-39. 2°

1. INDIVIDUALS

Number of Tax Payers (a)

Dances	19	1936	1937	2.0	ET.	1938	1939	29
LTOATHGE	No。	Per cent	No.	Per cent	No	Per cent	No.	Per cent
P.E.Island	573	.29	567	•26	589	.25	601	.23
Nova Scotia	6,272	3.15	6,591	2.94	7,302	3.08	8,609	3,25
New Brunswick	4,015	20.02	4,641	2.14	4,970	2.10	5,588	2,11
Quebec	46,043	25.12	49,373	22.75	55,083	25.23	61,856	25.36
Ontario	91,932	46.13	101,506	46.77.	108,025	45.57	122,034	46.08
Manitoba	12,742	6.40	13,355	6.15	14,007	5.91	13,595	5.13
Saskatchewan	6,058	3.04	6,427	2.96	7,225	3.04	7,486	2,83
Alberta	10,018	5.03	11,180	5.15	11,583	4.89	12,807	4.84
British Columbia	21,033	10.56	25,170	10.68	27,739	11.70	31,612	11.94
Yukon	416	. 21	439	020	541	. 23	616	. 23
Head Office	1	1	8	96	8		***	1
Totals	199,102	100.00	217,049	100.00	237,064	100.00	264,804	100.00

(n) whomis of laxes collected

	37	1936	1937	22	1938	28	15	1939
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	₩		•		++++	The state of the s	-60	
P. E. Island	51,350	.095	37,487	11.	44,445	11.	42,267	60°
Vova Scotia	637,618	1.933	642,122	1.81	799,121	1.93	941,856	2.01
New Brunswick	517,635	1.569	450,948	1.27	515,899	1.27	639,464	1.36
Quebec	10,878,483	52.982	11,519,245	32.50	13,174,726	52.57	15,131,907	52.24
Ontario	16,708,017	50.657	18,427,058	51.99	20,925,347	51.73	24,632,234	52,48
Manitoba	1,036,565	3.143	1,105,573	5.12	1,283,411	5.17	1,436,799	3.06
Saskatchewan	213,546	.647	227,615	.65	289,678	.72	291,020	.62
1berta	601,	1.824	635,016	1.79	709,160	1.76	869,386	1,85
British Columbia	2,033,279	6.164	2,145,384	6.05	2,619,357	6.48	2,920,238	6.22
Yukon	15,762	048	19,268	• 05	23,260	90.	27,618	90°
Head Office	309,537	. 958	252,669	99.	80,435	.20	4,416	10.
Totals	32,983,232	100.000	35,442,385	100.00	40,444,839	100.00	46,937,205	100.00

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PER-CENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1936-39 - Contid.

2. CORPORATIONS

(a) Number of Tax Payers

1	9											40.	1	L -	1														
6	Per cent	98.	3,30	2.77	23.31	42.85	5.19	2,62	4.48	14.45	.05	.1	100.00		the disease at the disease of the di	Per cent		.341	1,587	1,091	25,308	57.992	2.911	.242	1.582	8.920	.022	.004	100.000
1939	No.	155	456	383	5,219	5,918	716	361	619	1,995	2	1	13,809		1939	Amount	-64	290,481	1,352,311	928,365	21,559,118	49,400,775	2,479,429	206,609	1,347,707	7,598,609	18,864	5,620	85,185,888
38	Per cent	1.29	5.58	2.93	21.18	45.03	5,43	2.75	4.43	15.34	*04	3	100.00		~	Per cent		.771	1.126	.817	26.390	58.118	2.382	. 344	1.669	8.374	0000	00€	100.000
1938	No °	180	499	409	2,954	6,282	758	282	618	1,861	, ro	water	13,949	S Collected	1938	Amount	€	538,102	785, 366	570,177	18,411,819	40,547,643	1,661,615	240,382	1,164,500	5,842,507	3,414	3,080	69,768,605
1937	Per cent	1.88	5.34	5.05	22.56	42.05	0.00	3.07	4.54	13.69			100.00	(b) Amount of Taxes	57	Per cent		.574	1.177	.772			2.280	.293	2.009	7.368	.000	.005	100.000
10	No.	229	407	268	2,740	5,110	705	273	552	1,662		800	12,146	(b) Amou	1937	Amount	***	555,182	683,068	447,987	15,815,136	32,794,708	1,522,071	169,687	1,165,482	4,274,644	4,251	2,627	58,012,843
9	Per cent	1:61	5.71	2.72	20.48	44.28	5.53	2.99	4.68	12.96	•0₹	man Andreadon American America	100.00		9	Per cent		.613	1.167	_		55.146	2.594	.250	2.224	7.172	.005	Lavelpool	100,000
1936	No °	176	407	298	2,247	4,857	209	528	514	1,532	4	distillation while the distribution dissolvabilities a	10,970		1936	Amount	₩.	260,817	496,131	284,715	12,794,120	23,448,239	1,102,827	106,201	945,249	3,049,710	2,088	28,874	42,518,971
£	Frovince	P. E. Island	Nova Scotia	New Brunswick	Onebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Head Office	Totals		Duoiting	TOATMOE		P.E.Island	Nova Scotia	New Brunswick	Quebec	Untario	Mani toba	Saskatchewan	Alberta	British Columbia	Tukon	Head Office	Totals

INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PER-CENTAGES OF TAX PATERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1936-39. - Concl. 2

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Tax Payers

	1936	99	Le	1.991	77	1958	1959	65
Province	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P.E.Island	749	* 36	796	. 33	769	.31	736	.27
Nova Scotia	6,679	5,18	6,798	2.97	7,801	3.11	9,065	3.25
New Brunswick	4,513	2.05	5,003	2.19	5,379	2.14	5,971	2.14
Quebec	48,290	22.99	52,113	22.74	58,037	25.12	65,075	25.36
Ontario	96,789	46.07	106,616	46.52	114,507	45.54	127,952	45.92
Manitoba	15,349	6.35	14,060	6.13	14,765	5.88	14,511	5.14
Saskatchewan	6,386	3.04	6,800	2.96	7,608	5.05	7,847	2.82
Alberta	10,532	5.02	11,732	5.12	12,201	4.86	13,426	4.82
British Columbia	22,565	10.74	24,852	10.83	29,600	11.79	53,607	12.06
Yukon	420	.20	439	.19	546	.22	623	.22
Head Office	ì	1	9			0.00	1	die der der der der der der der der der de
Totals	210,072	100.00	229,195	100.00	251,013	100.00	278,613	100.00
			(b) Amou	(b) Amount of Taxes	Collected			

1939	Amount Per cent		552,748 .252				74,023,009 56.033		497,629 .377	217,095 1.678	10,518,846 7.962	46,482 .035	8,036 .006	000 001 200 20
8	Per cent Amo	49	.53 52	1.42 2,29	.99 1,56	28.65 36,69	55.78 74,03	2.67 5,916,	, 48 49	2,	7.68 10,51	.02	80°	100.00 182,128,098
1938	Amount		582,547	1,564,487	1,086,076	31,586,545	61,472,990	2,945,026	530,060	1,873,660	8,461,864	26,674	83,515	NNN 210 OLL
1937	Per cent		.40	1.42	96*	29.25	55.88	2.60	.42	1.93	6.87	.02	.25	00 001
19	- Amount	***	570,669	1,325,190	898,934	27,334,382	52,221,766	2,427,643	397, 502	1,800,499	6,420,028	23,519	235,296	000 JIN 20
1936	Per cent-			1.50		31.36			.42	2.05	6.73	.02	.45	000
19	Amount	-09	292,167	1,133,748	802,350	23,672,603	40,156,256	2,139,392	319,747	1.546,889			338,211	000
	Frovince		P.E. Island	6	ik K			ď	Saskatcherian	Alberta	British Columbia	Vijkon	Head Office	

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAIERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1938-39, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES

1. INDIVIDUALS

Island 4,1 cunswick 25,4 coba 54,1 coba 54,1 coba 5,1 cob	\$2,000 \$22 \$2,249 138 \$39,747 395 \$24,294 485 \$267,441 110 \$86,855 561 \$63,959 712 \$7,037 068 \$63,380	No. \$5,000 No. 127 2,078 1,459 15,254 29,096 5,095 1,978 1,978		\$4,000 No. Amc	000 Amount	\$5,000 No. An	\$5,000 Amount	\$6,000	,000 Amount	%7,000 NO. Am	000
sland otia nswick a hewan Columbia	Amoun 4, 29, 29, 267, 2667, 586, 683, 683, 180, 180,	127 2,078 1,459 15,254 29,096 5,095 1,978 1,978	Amount & 2,555 40,582 27,159	M	Amount	No	Amount	No.	Amount	Mo	
sland otia nswick a hewan Columbia	**************************************	127 2,078 1,459 15,254 29,096 5,095 1,978	2,553 40,582 27,159		*	-			a section of the section of	· DAT	Amount
sland otia nswick a hewan Columbia	28 28 28 28 28 28 28 28 28 28 28 28 28 2	127 2,078 1,459 15,254 29,096 5,095 1,978	2,553		(F)		() =		₩.		€
otia nswick a hewan Columbia	28 284, 586, 586, 87, 866, 866,	2,078 1,439 15,254 29,096 5,093 1,978	40,582		4,582	63	4,745	27	5,703	18	2,990
nswick a hewan Columbia	244, 267, 586, 37, 180,	1,439 15,254 29,096 3,093 1,978	27,159	983	42,590	509	41,140	230	34,824	154	35,967
a hewan Columbia	267, 586, 63, 27, 180,	15,254 29,096 5,093 1,978 5,073			28,582	388	30,111	191	25,226	108	24,124
a hewan Columbia	586, 63, 27, 180,	29,096 5,093 1,978 5,073	529,363	8,859	375,145	5,892	320,726	2,111		1,337	319,786
a hewan Columbia 1	68, 87, 180,	5,093 1,978 5,073	619,109	15,865	679,515	7,619	628, 535	4,181	593,737	2,727	610,674
ewan Columbia 1	57,	1,978	56,500	1,630	65,666	726	57,015		61,341	246	55,798
Columbia	180,	3,073	52,937	964	33,753	382	26,960		22,628	98	22,189
Columbia 1	180,		61,735	1,682	69,534	730	57,907	594	55,274	293	61,461
•		7,256	148,321	3,501	158,580	1,579	128,340	880	128,276	578	125,407
Yukon		178	6,624	83	4,053	14	1,346	10	1,541	4	661
Totals 119,346	546 1,269,724	63,572 1	1,324,665	54,592 1	,462,000	15,902	1,296,625	8,627 1	1,234,400	5,563 1	,260,057
767	\$7.000 ±0	\$8.000 ±0	0+0	0,	\$9.000 40	.018:	\$10,000 40	\$15,00	. 04 00	\$20	\$20.000 to
*	\$8,000	000	000 6\$	01\$	\$10,000	\$12	\$15,000	\$20,000	000	13 13 13 13 13 13 13 13 13 13 13 13 13 1	\$25,000 0
No	Amount	No	Amount	No	· Amount	No	Amount	No.	Amount	No	Amount 1
			49		10		€0•		400		-60 =
P. E. Island	11 5,864	2	2,124	9	2,370	H	10,347	ł	+	ş	
	107 34,054	26	37,708	77	25,699	142	131,642	52	97,971	19	69,990
ck		63	22,249	39	18,483	75	60,430	45	71,351	18	48,667
	877 282,991	206	511,158	527	294,977	1,297	1,208,238	532	960,223	247	778,934
Ontario 1,851	351 567,646	1,191	507,627	923	490,347	2,311	2,082,324	866 1	1,610,011	416 1	,308,311
ದ		150	62,538	123	65,275	255	222,279	80	139,356	45	129,298
ewan	58 19,588	28	17,882	26	16,678	. 28	52,568	12	12,968	1	+
Alberta 1.	152 47,307	114	42,646	92	37,645	150	126,697	47	70,876	11	25,397
Columbia			101,428	185	98,448	403	366,976	141	248,079	09	192,752
Yukon	5 855	ಬ	1,848	*	+	S	6,214	*****	+		and the second s
Totals 5,674	374 1,144,597	2,612	1,107,188	1,986 1	,059,920	4,687	4,247,515	1,775	5,210,835	816 2	2,551,549

+ Classes grouped to conceal net income and identity of taxpayers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1958-59, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - CONTIG. 8

INDIVIDUALS - Con.

\$50,000 to \$55,000 \$ Amount	48,703	61,503 - 784,847 119	0 0	-1	125,364 21 139,941	2,156,943 254 1,752,370	TOTALS	Amount			8,609 945,500 -	15,	Q.	1,	7,486 292,184 -	ૣઌ૾	27,924+	4,416	264,804 47,799,203 4,416
\$35,000 to \$40,000 No. Amount	44,651	829,585	57,979	· in	94	,370	UNCLASS	Amoun	- ()	1		, ,	1	1	1 1	41		4,41	4,41
2		119				1	S		(3	42, 307	849,300	15,395,930	25,184,777	1,445,175	874, 909	2,949,088	27,924+		47,799,203
000 to ,000 Amount	48,703	61,503 784,847	1,003,255	+	54,451	1	TOTAL			601	8,609	61,856	122,034	13,595	7,486	51,612	616	dial.	264,804
\$50,0 \$35	1	128	165	1	24.	2553	t t design to a function to	ınt			550	822	478	845		490			366
000 to 0,000 Amount	28,184	56,525 748,562	1,106,952	17,195	26,293	2,132,006	\$50,000	Amount	***	1	130,330	6,021,822	10,508,478	102,845	1 +	385,490	1		17,289,366
\$25,000 to \$30,000 No. Am	0	157	246	41	18	469	\$50	No.		1	4, 0	194	226	ນ	8 9	20	1	-	457

+ Classes grouped to conceal net income and identity of tax payers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND ANOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1958-59, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - CONT'G. 8,

2. CORPORATIONS

Province			Rack .	000000	CO#	3	A:	\$4,000 to	Q	\$5,000 to	36	\$6.000 to
	€ P	\$2,000	-00-	\$3,000	-08	\$4,000		\$5,000		000 9		\$7.000
And the spirit of the state of	No。	Amount	No.	Amount	No.	Amount	No.	Anount	No	Amount	No	Amount.
				40-		***		€3	-	46		0
P. E. Island	41	4,722	7	2,674	6	4,907	7	4.204	103	2.947	ıc	12 96.7
Nova Scotta	258	28, 349	33	13,298	27	12,698	22	15,006	10	15,689	2	6.648
New Brunswick	217	16,574	30	13,140	14	7,054	13	13,841	00	6.679	- 10	7. 38 J
Chebec	1,373	169,615	224	113,081	175	106,590	131	105,580	26	95,365	03	108,155
Ontario	2,964	295,533	428	186,129	282	179,136	206	158,447	147	142.244	112	132,938
Manitoba	451	40,166	40	18,045	26	16,407	12	11,026	17	16.817	18	19.778
Saska tchewan	275	20,311	CA CA	8,286	14	7,710	o	7,915	ro	5,262	ro I	5.841
Alberta	382	36,472	40	19,952	22	11,999	24	18,064	S	20,917	12	13 293
British Columbia	1,159	110,279	139	65,489	107	64,378	82	65,096	50	47,865	20	54.776
	-	+	4	*	\$	-	1	+	1	. 1	ł	
Gross Total	7,120	722,021	963	440,094	670	410,879	512	399,179	367	351,785	206	350,731
professional continues the Constituent the State Cape danning	57.0	\$7,000 to	\$8,	\$8,000 to	\$9,0	\$9,000 to	\$10	\$10,000 to	\$13	\$15,000 to	\$20	\$20°000 to
Frovince	(h)	000,		000 6		\$10,000	40	\$15,000	₩.	\$20,000		\$25.000
the state of the s	No。	Amount	No.	Amount	No	Amount	No.	Amount	No	Amount	No.	Amount
		*				€0>		4		-49-		t
P.E.Island	ro.	6,190	CM	2,563	1	+	11	27,048	7	10,346	00	20.076
Nova Scotia	O	9,989	2	10,260	4	9,482	18	36,972	19	54.033	4	20,890
New Brunswick	7	8,805	9	7,930	23	4,345	15	27,556	ග	27,516	2	23,711
Quebec	63	85,123	49	92,248	48	84,852	197	413,832	111	505,252	97	344.973
Ontario	35	112,042	82	128,323	81	126,121	283	617,952	202	566,490	138	464.985
Manitoba	13	17,931	10	17,057	9	9,630	29	62,405	14	38,007	1	37,989
Saskatchewan	4	4,481	ಬ	6,889	1	#4	10	25,154	ł	+	4	25,719
Alberta	-1	12,777	00	8,791	. 9	9,210	20	55,815	I	30,255	ı ro	18,125
British Columbia	40	48,908	27	51,759	20	35,920	96	199,439	37	110,204	27	87,580
		1	1	ı	1	1	-	1	1	1	1	. 1
Gross Total	255	506,246	202	225,820	168	279,560	679	1,462,173	411	1,142,083	292	1.053.439

+ Classes grouped to conceal net income and identity of tax payers.

STATEMENT SHOVING NUMBER OF INDIVIDUAL AND CORPORATE TAX PATERS IN AMOUNT OF TAY PAID UNDER THE FINCOME TAX ACT, 1917, DURING THE FISCAL TEAR 1938-59, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES CONTOLS. 80

2. CORPORATIONS - con.

Province	CV.	\$25,000 to	O 40+	#30,000 50 #35,000	\$300 \$000 \$000 \$000 \$000 \$000 \$000 \$000	\$55,000 to	44 0 44	\$40,000 to	45 545	\$45,000 to \$50,000
	No.	Amount	No.	Amount	No»	Amount	No.	Amount	No.	Amount
		€0		*		**		***		⇔
P. E. Island	. 2	27,525	9	15,754		+		+	80	20,663
Nova Scotia	1	+	2	19,726	3	25,708	ì	+	1	41,851
New Brunswick	2	55,172	10	54,655	d and	+	1	1	1	+
Quebec	59	246,737	64	337,227	201	194,742	51	196,987	80 80	185,000
Ontario	86	356,591	92	419,648	00	427,141	57	345,815	38	359,103
Manitoba	10	42,893	9	25,801	ro	53,212	0	47,289	1	+
Saskatchewan	1	1	1	- 8	Ŷ	1	1	. 1	1	1
Alberta	2	29,912	2	25,592	Ą	22,407	_	45,789	63	50,623
British Columbia	24	105,746	13	72,903	13	110,167	6	61,647	2	52,022
Yukon	Comp	and the second s	dass	499	deep	esse.	90		į	1
Gross Total	200	842,374	185	981,286	131	813,377	104	695,527	79	687,252

Province	an	and over	T	TOTALS	UNCLASSIFIED		TOTALS
	No.	Amount	No。	Amount	Amount	No。	Amount
		•		€\$	(F)		⇔
P. E. Island	133	138,092	135	293,448	3	125	295,448
Nova Scotta	22	1,045,690	456	1,366,287		456	1,566,287
New Brunswick	26	678,006	383	928, 266	core	383	928, 366
Ouebec	352	18,596,227	5,219	21,777,543		5,219	21,777,543
Ontario	591	44,617,486	5,918	49,656,104	(see	5,918	49,636,104
Manitoba	4	2,029,220	917	2,493,675	1	716	2,493,675
Saskatchewan	8	104,497	361	207,459	1	261	207,459
Alberta	27	945,423	619	1,351,416	1	619	1,351,416
British Columbia	95	6,279,214	1,995	7,625,393	dig.	1,995	7,623,393
Tukon	1	. !	1	18,864+		. 4	18,864+
Head Office	CELO	đ _g	Ŷ	. 1	5,620	99	3,620
Gross Total	1,180	74,438,855	13,809	87,896,555	5,620	15,809	85,700,175
Deductions Net Total						en der	514,287 85,185,888

STATEMENT SHOTTING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1938-59, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES. 6

1. INDIVIDUALS

1 5-3													_	17	***													
MERCHANTS-WHOLESALE	Amount	***	201	21 .074	4,818	163,346	217,061	11,551	2,554	33,418	22,916	+	473,939	PERSONAL	CORPORATIONS	Amount	-60		13,854	87,958	1,192,277	2,952,445	176,838	1,903	21,718	524,044	1	4,771,037
MERCHAN	No		C/4	34	ರಾ	208	510	53	10	48	190	1	1,041		COR	No.		*	17	38	64	179	16	G;	54	217	1	649
MERCHANTS-RETAIL	Amount	60	2,203	39,483	28,066	231,184	782,509	22,537	25,771	57,273	57,393	1,361	,245,580	TRANSPORTATION &	PUBLIC UTILITIES	Amount	()	į	ŧ	ŧ	1	1	ı	1	ł	1		gas and a second
HANT			10		10	10	2		2	9	24	-4		RANSE	'UBLIC	No。		1	1.	£	1	1	1	1	!	1	1	ı
MERC	No		25	242	305	1,315	5,243	221	387	619	683	14	9,054		14	Amount	· 47>	14,650	266,587	35,955	,107	,558	259,070	21,869	74,635	922,024	+	,455
EMPLOYEES	Amount	€\$	14,580	550,089	290,705	5,478,983	7,787,515	760,515	189,762	418,505	1,110,469	21,253	16,402,376		FINANCIAL	Am		14	266	35	5,555,107		259	. 21	74	922		15,903,455
EMPL	No.		364	6,868	4,224	52,271.	97, 336	11,975	6,305	10,317	25,131	566	215,357	Berdenforbreiger de Lemberden geneg	F	No。		29	184	99	4,036	8,554	184	150	244	2,311		15,796
PROFESSIONALS	Amount	A	4,419	88,393	30,134	645,038	1,488,006	70,221	34,425	83,334	174,048	5,544	2,621,562		NATURAL RESOURCES	Amount	1 69 1	+	4,172	5,212	8,984	37,542	+	+	5,328	13,556	1,049	75,843
PROFES	No.		29	534	235	1,157		524	388	454	921	6	7,818 2,	addresses ensured a de la la la la de a de	NATURAL	No.		ŧ	11	2	11	57	ł	f	15	127	ω	236
ARIANS	Amount	⇔	952	1,218	+	14,412	38,405	9,999	5,212	50,699	5,939	1	124,836		TURERS	Amount	69	1	1,579	+	152,028	149,747	947	2,283	2,250	10,417		319,251
AGRAI	No.		4	19	1	ဗ	540	101	103	474	62	1	1,309		MANUFACTI	No.		1	60	1	252	382	12	0	22	106	9	787
Province			P. E. Island	Nova Scotia	New Brunswick	Onebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Gross Total		Province			P. E. Island	Nova Scotia	New Brunswick	Quebec	Ontario	Mani toba	Saskatchewan	Alberta	British Columbia	Yukon	Gross Total

+ Classes grouped to conceal identity of tax payers.

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT. 1917, DURING THE FISCAL YEAR 1938-39, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Contide 9

1. INDIVIDUALS - Con.

P. E. Island Nova Scotia New Brunswick Quebec Ontario	No. 99 897 704 5,536 5,276	5,503 182,850 159,761 1,952,572 2,978,189	Amount	601 8,609 5,588 61,856	42,507 949,500 659,609 15,595,950 25,184,777	
Mani toba Saskatchewan Alberta British Columbia Yukon Head Office Gross Total Deductions Net Total	1,864 1,864 12,757	10,496 10,406 127,749 510,282 916 5,861,524	4,416 4,416	15,595 7,486 12,807 51,612 616 264,804	1,445,175 292,184 874,909 2,949,088 27,924 4,416 47,805,619 866,414 46,937,205	- 18 -

2. CORPORATIONS

Management of the control of the con		de desergio estis alle estis allo alle alle alle allo alle alle alle alle	The Assessment of the Parket			- Direction direction (devicement) exists exponention (andie designation of a contract of	Market Committee of the	Specification Standard and administration of production day	in vi Quard Sund Stand) en disversión en inventament français de la constituir
Province	AGR	AGRARIANS	PROFES	PROFESSIONALS	富	EMPLOYEES	MERC	MERCHANT-RETAIL	MERCHAN	FERCHANT-WHOLESALE
	No.	Amount	No	Amount	No	Amount	No	Amount	No °	Amount
-		40-	-	:60:		***	-	***		(A)
P. E. Island	9	1,119	1	1	1	1	T	7,671	ω.	1,338
Nova Scotia	23	56	1	1	1	1	125	68,443	. 55	55,837
New Brunswick	ಬ	979	E	1	-1	1	111	62,453	54	150,266
Quebec	4	10,345	1	1	8	1	605	667,654	284	1,315,892
Ontario	25	67,255	1	1	1	1	840	2,305,745	. 543	2,329,736
Manitoba	4	118	1	ł	1	1	165	550,275	154	512,173
Saskatchewan	4	2,294	ŧ	ŧ	1	•	171	55,050	19	12,365
Alberta	6.	8,522	1	1	ž		178	85, 374	87	147,346
British Columbia 25	. 22	13,740	.1	î	1	1	513	457,614	217	636,398
Yukon	1		1	8	Ŷ	gas a	400	***		
Gross Total	82	104,228	9		90		2,719	4,036,279	1,421	5,161,351

STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1938-39, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl. . О

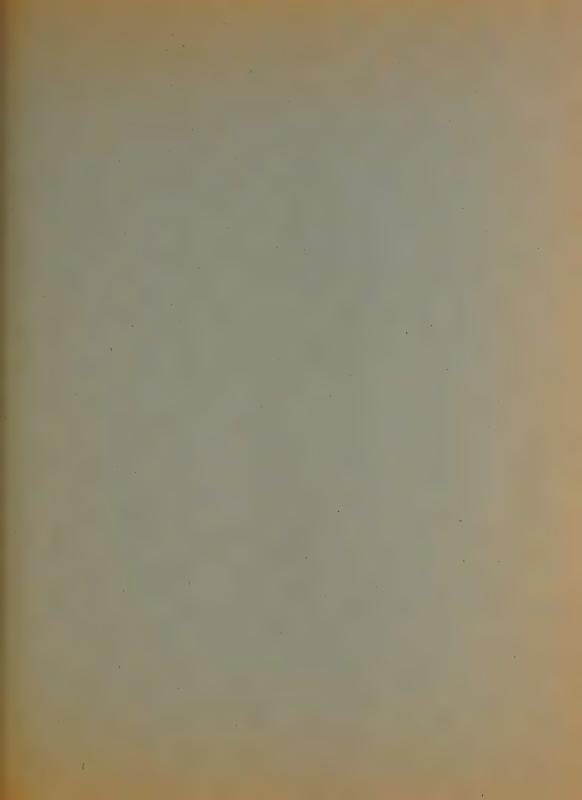
CORPORATIONS - Conc. 82

,												•	- 1	9	*****																
PERSONAL CORPORATIONS	No. Amount	-03=	1	ł	1	i	1	1	ı	1	1	1				Amount	***	99% AAR	7 KGG 907	000,507	320,000	67. 040 AD	48,000,104	207,459	1,351,416	7,623,393	18,864 +	3,620	85,700,175	514,287	85,185,888
TRANSPORTATION & PUBLIC UTILITIES	Amount	co	+	183,966	145,586	4,088,951	2,333,006	97,780	17,731	205,791	1,303,915	. 1	8,376,726		TOTAL	No.	million and considerate and the software from the following the engage of the engage o	135								1,995		1	13,809 85		8
TRANS	No.		1	52	23	159	174	24	122	32	187	1	663		IED																
FINANCIAL	Amount	()	273,586	111,938	16,889	2,776,347	4,275,158	263,977	19,120	82,490	128,769	î	7,946,274		UNCLASSIFIED	Amount	:09	. 1	1	,			1 1	. 1		- 1	1	5,620	5,620		
TH	No		92	46	42	566	1,676	124	56	 80	239	1	2,928			1¢			60	24	- LC	. 0	2 4		90	22	34 +		ಜ		
NATURAL RESOURCES	Amount	-00 :	1,	220,458	31,588	826,392	10,797,474	909,841	2,697	334,794	2,818,835	\$	15,942,079		ALL OTHERS	Amount	:69	1,948	52,409	109 227	7.450.055	799 499	111,784	10,347	108,906	356,103	18,864	Audito	5,922,182		
NATUR	No.		ŝ	20	12	97	75	H	100	28	09	-	228		AL	No.		ಚಾ	56	40	502	769	112	52	128	273	7	1	2,046		
MANUFACTURES	Amount	**	7,786	692,179	418,268	10,641,906	25,800,302	267,727	89,855	580,594	1,908,019		40,207,436															-			
MANO	No.		12	66	84	1,083	1,823	122	44	7.1	282	1	3,721																		Date of the subject o
			P. E. Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Gross Total		Province			P. E. Island	Nove Scotia	New Brunswick	Onebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Head Office	Gross Total	Meductions	Mer Torat

⁺ Classes grouped to conceal identity of tax payer.

10. AMOUNT RECEIVED FROM SPECIAL FIVE PER CENT TAX ON INTEREST AND DIVIDENDS, FISCAL YEARS ENDED MARCH 31, 1937 TO 1939.

Province		Amount o			ercenta of Tota	0
	1937	1938	1939	1937	1938	1939
And the second section of the section	\$	\$	\$	p.c.	p.c.	p.c.
Prince Edward Island	502,316	387,732	166,390	5.64	3.82	1.68
Nova Scotia	50,084	49,845	43,681	0.56	0.48	0.44
New Brunswick	12,006	14,653	17,567	0.13	0.14	0.18
Quebec	1,967,221	2,525,363	2,382,755	22.08	24.88	24.06
Ontario	5,940,309	6,697,199	6,696,446	66.66	65.97	67.63
Manitoba	56,821	63,357	77,758	0.64	0.62	0.78
Saskatchewan	12,093	7,461	7,468	0.14	0.08	0.07
Alberta	50,206	48,968	56,179	0.57	0.49	0.57
British Columbia	318,958	357,510	454,801	3.58	3.52	4.59
Yukon	_		Linux		840	***
-	radiga napp ragionnalgaran bart d'Armerian i diprendien sitiene signe					
Totals	8,910,014	10,152,088	9,903,045	100.00	100.00	100.00





DEPT. OF POLITICAL SCIENCE UNIVERSITY OF TORONTO

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Minister of Trade and Commerce.

CANADA

DEPARTMENT OF TRADE AND COMMERCE DOMINION BUREAU OF STATISTICS

DOMINION INCOME TAX STATISTICS

FISCAL YEAR 1939 - 1940

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue,
by Authority of Col. the Hon. C.W.G. Gibson, K.C., M.C., V.D., M.P.,
Minister of National Revenue.



DOMINION INCOME TAX STATISTICS FISCAL YEAR 1939 - 1940

Individual and Corporate Incomes Assessed for Income War Tax and
Income War Tax Assessed Thereon,
Classified by Provinces, Size of Incomes, and Occupations.

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DOMINION BUREAU OF STATISTICS

OTTAWA

Dominion Statistician

R. H. Coats, LL.D., F.R.S.C., F.S.S.(Hon.)

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

INTRODUCTION - In countries where the income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide to the distribution of the national income by income classes and by occupations of income taxpayers.

In Canada, on account of the relatively high standard of living of our people, the exemption limit below which incomes are exempt from taxation has been comparatively high. Indeed, under the income tax legislation in force from 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930, both inclusive. In the session of 1932, however, the limit of exemption was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931, while in the 1933 session a further reduction in the limit of exemptions was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and subsequent years. The effect of these reductions is reflected in the large increases in the number of income taxpayers in the lower income classes.

The general rate of corporation income tax, which, after an exemption of \$2,000, had been 10 p.c. on incomes under \$5,000 and $10\frac{1}{2}$ p.c. on incomes of \$5,000 or over from 1919 to 1924, was reduced to 9 p.c. on incomes of 1925, 8.1 p.c. on incomes of 1926 and 8 p.c. on incomes of 1927, 1928, and 1929. It was raised again to 10 p.c. on incomes of 1930, to 11 p.c. on incomes of 1931 of \$5,000 or less and 11.55 p.c. on incomes in excess of \$5,000, to $12\frac{1}{2}$ p.c. on incomes of 1932 and 1933 with an extra 1 p.c. where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to $13\frac{1}{2}$ p.c. on incomes of 1934 with an extra $1\frac{1}{2}$ p.c. for consolidations, and on incomes of 1935 and later, 15 p.c. with an extra 2 p.c. for consolidations. Again, in respect of the incomes realized in the fiscal period ended 1932 the \$2,000 exemption theretofore allowed to corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1940, apply in the main to the calendar year 1938, the income tax due on these incomes being collected mainly in April, May, and June, 1939. "Income Class" is determined on the basis of "Net Income", that is, gross income less allowable deductions but before statutory exemptions.

DESCRIPTION OF TABLES.— In this bulletin a departure has been made from the former method of presentation, all comparative tables having been dropped except the four historical ones dealing with the assessed incomes of individuals, those of corporations, the collections under the War Income Tax Act and those in virtue of the special five per cent tax collected at the source on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds.

It should be pointed out that, up to 1939, comparisons for individuals between income assessed and tax paid are subject to the important qualification that, while the income assessed relates to the net income upon which assessments have been approved for the year designated on income earned two years previously, the figures of tax paid include arrears of taxes that were assessed in previous years and even prepayments of taxes not due in the year under review. As these prepayments will form an increasing proportion of future collections, the Income Tax Division of the Department of National Revenue has discontinued the analyses of taxes paid and substituted analyses of taxes assessed. This new system will permit a much closer comparison between the figures of assessed incomes and taxes levied thereon for future years than did the former figures of incomes assessed and taxes actually received.

Since the present data are not comparable with the analytical tables shown in previous reports, the old series has had to be discontinued and the present analysis of incomes assessed and the taxes thereon substituted. Tables 6 to 20 are therefore at present single-year series.

Income taxes, as applied to individuals and corporations, are really separate taxes applied on different bases and in the latter case for varying fiscal periods. The present presentation, therefore, is to show statistics of individual income, classified by income groups and occupation groups, followed by the same subdivisions in the case of corporations, as will be seen from the Table of Contents.

A limited supply of the 1939 bulletin is available to those who wish to obtain detailed figures on the old basis, i.e., tax collected rather than tax assessed.

1. Incomes of Individuals Assessed for Income War Tax, Fiscal Years 1922-40, and by Provinces, 1940.

Year ·	Amount	Year	Amount	Year	Amount
1922 1923 1924 1925 1926 1927 /	802,617,497 701,892,820	1930 1931 1932 1933 x 1934 x	\$ 668,687,536 781,174,030 815,714,684 660,107,257 685,543,980 617,717,251 655,380,912	1938	\$ 714,333,602 728,043,754 712,183,316 729,639,641 1,000,290,279

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
Prince Edward Island Nova Scotia New Brunswick Quebec	29,914,870 18,090,601	Ontario Manitoba Saskatchewan Alberta	\$ 439,068,745 49,062,279 20,208,935 38,221,832	British Columbia Yukon	\$ 96,459,229 3,153,702 1,000,290,279

[/] In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. Incomes of Corporations Assessed for Income War Tax, Fiscal Years 1922-40, and by Provinces, 1940.

Year	Amount	Year	Amount	Year	Amount
1922 1923 1924 1925 1926 1927	\$ 403,951,553 269,307,047 305,410,374 297,267,428 306,093,673 278,494,991 435,496,832	1931 1932 1933 1934	\$ 526,714,731 544,019,414 555,763,956 332,498,963 258,547,584 211,614,313 273,174,118	1936 1937 1938 1939 1940	\$ 359,108,514 352,846,316 353,851,228 397,571,539 545,832,055

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
Prince Edward Island Nova Scotia New Brunswick Quebec	7,176,644 7,567,112 5,878,429 122,386,109	Manitoba Saskatchewan	\$20,666,198 23,849,608 1,397,755 9,809,570	Yukon	\$ 46,864,880 235,750 545,832,055

5. Income Tax Collected (Exclusive of Special Five Per Cent Tax on Interest and Dividends), Fiscal Years 1919-40, and by Provinces, 1940.

Year	Amount	Year	Amount	Year	Amount
1919 1920 1921 1922 1923 1924 1925	20,263,740 46,381,824 78,684,355 59,711,538 54,204,028	1927 1928 1929 1930 1931 1932	56,571,047 59,422,323 69,020,726 71,048,022 61,254,400		\$ 56,569,537 60,991,631 75,502,202 93,455,228 110,213,444 132,123,093 123,326,934

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
Prince Edward Island,, Nova Scotia New Brunswick Quebec	2,049,720 1,236,144	Ontario	3,592,660	British BColumbia Yukon Head Office	\$ 9,131,919 90,530 10,870 123,326,934

4. Amounts Received from Special Five Per Cent Tax on Interest and Dividends, by Provinces, Fiscal Years 1934-40.

Province	1934	1935	1.936	1937
	\$	\$	*	\$
E. Island Tova Scotia Tova Sc	7,218 41,627 21,898 1,490,643 2,953,551 69,287 8,311 47,036 210,227 32	186.857 42,047 6.284 1,413,800 3,830,920 52,705 6,590 38,546 238.686 N11.	134,726 124,326 72,733 8,836 1,532,864 4,903,102 65,203 8,096 52,622 429,419 Nil	502,316 50,084 12,006 1,967,221 5,940,309 56,821 12,093 50,206 318,958 Nil
Totals ,,,,,,,,,,	4,829,635	5,816,435	7,207,601	8,910,014
		1.938	1.939	1940
			Andrew Section Control Control	\$
ew Brunswick, ew Brunswick, uebec ntario anitoba askatchewan ritish Columbia ukon		387,732 49,845 14,653 2,525,363 6,697,199 63,357 7,461 48,968 357,510 Nil	166,390 43,681 17,567 2,382,755 6,696,446 77,758 7,468 56,179 454,801 Nil	277,873 57,899 36,491 2,842,833 6,970,927 311,950 14,300 59,320 548,013 2,026
Totals		10,152,088	9,903,045	11,121,632

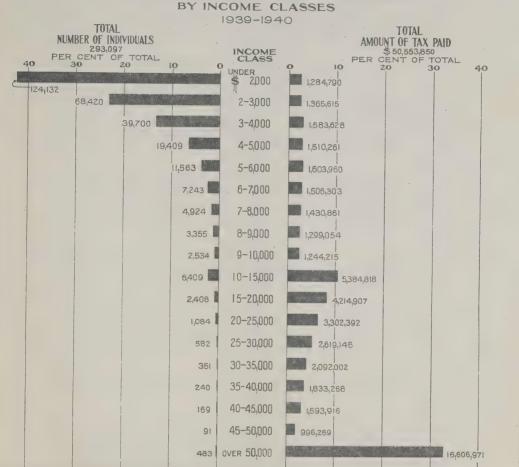
5. War-Tax Revenues Collected by the Income Tax Division of the Department of National Revenue, Fiscal Years 1917-1940.

1917 1918	\$		\$	ACCUMENTAL CONTRACTOR WITH A STREET TO W.
1918	W0.			\$
1070	****	460	12,506,517	12,506,517
1919	MO	****	21,271,084	
	9,349,720	N/P)	32,970,062	
1920	20,263,740	673	44,145,184	64,408,924
1921	46,381,824	wa	40,841,401	87,223,225
1922	78,684,355	٠, ٥	22,815,667	101,500,022
1923	59,711,538	Com	13,031,462	
1924	54,204,028	***	4,752,681	
1925	56,248,043	***	2,704,427	
0,000,000	55,571,962	4-0	1,173,449	56,745,411
.927	47,386,309	Corto	.710,102	48,096,411
.928	56,571,047		956,031	57,527,078
929	59,422,323	41.0	455,232	
930	69,020,726	ens	173,300	69,194,026
.931	71,048,022		34,430	71,082,452
.932	61,254,400	AM9	3,000	61,257,400
933	62,066,697	cross .	54	62,066,751
934	56,569,537	4,829,635	Nil	61,399,172
935	60,991,631	5,816,435	11	66,808,066
936	75,502,202	7,207,601	27	82,709,803
937	93,455,228	8,910,014	88	102,365,242
938	110,213,444	10,152,088	11	102,365,532
939	132,123,093	9,903,045	\$6	142,026,138
940	123,326,934	11,121,632	17	134,448,566
OTALS	L,459,366,803	57,940,450	198,544,083	1,715,851,336

Number of Individual Taxpayers, Amount of Total and Average Net Incomes, and Tax Assessed Thereon, by Income Classes, Fiscal Year 1939-40. 9

Tax Assessed	P.C. of Total	A CONTRACTOR OF THE PROPERTY O	2,50	2.65	5.08	2.93	5.12	2°.32			2,42	10.46	8.19	6.42	5.09	4.06	5.56	2.10	1.93	52,26	0.5		100 001	The state of the s	v. pir-affrendi Silla-Silladar entadas
Tax As	Amount		1,284,790		1,583,628	1,510,261	1,605,960	1,506,303	1,430,861	1,299,054	1,244,215	5,384,818	4,214,908.	5,302,392	2,619,146	2,092,002	1,855,268	1,593,916	996,269	16,606,971	132	51,472,509	EL 472 79	€18,65y	50,553,850
Andrew Communication and Commu	Average	63	1,348		3,438	4,458	5,498	6,471	7,452	8,524	9,577	12,218	17,232	22,832	28,362	55,074	58,086	43,709	48,179	97,814	1	And the second s	5,415	to data	3,413
Net Income	P.C. of Total	Colline - marrie mage - pa - gli (pg - spg-) de participa	16.73	16.91	13.64	8.65	6.36	4.68	2°67	2.86	2,43	7,83	4.15	2,47	1.65	1.16	0.91	0.74	0.44	4.72	1	The state of the s	100.00	Comp.	
	Amount	The state of the s	167,353,533	169,109,545	136,477,717	86,525,433	63,575,746	46,869,386	36,692,103	28,596,933	24,267,573	78,307,339	41,493,508	24,749,701	16,506,415	11,609,115	9,140,758	7,586,851	4,584,517	47,244,305	1	Cally (nown) - office management - all horizon a filter growth a material invalidation of	1,000,290,278	Comments of the second control of the second	1,000,290,278
Taxpayers	P.C. of Total	Control of the contro	42.35	.23.34	15.54	6.62	3.95	20,47	T.63	1,15	0°86	20,70	0,82	0°37	0°50	0.12	0°08	0°06	0.03	0,17	- est	- Affiliation description the sales are a constitution of the cons	100.00	Title	Date of the specific control o
Taxp	Number		124,132	68,420	29,700	19,409	11,563	7,245	43,924	5,355	2,534	6,409	2,408	1,084	582	.351	240	169	16	483	3	And the second s	293,097	d applies the Dawley of Daving and Spines	295,097
Income Class			000,3	્ર ફ	÷ . د	000 to	000 50	£0 € -	7,000 to	000	8,000 to	10,000 to	٥ . د	000 to	000 to	to.	<u>.</u> د	£0	40	\$50,000 ar over	Unclassified			Dept. adjustments	NET TOTALS

INCOME_TAX NUMBERS OF INDIVIDUAL TAXPAYERS AND AMOUNTS PAID BY INCOME CLASSES



Number of Individual Taxpayers and Amount of Net Incomes Assessed, by Income Classes and Provinces, Fiscal Year 1959-1940. ·2·

Province	in and	Under \$2,000	CV.	\$2,000 to \$5,000	#3 (A)	\$3,000 to \$4,000	40	#4,000 to	492	\$5,000 to \$6,000
	No	Amount	No	Amount	ON	Amount	No.	Amount	No.	Amount
	2	50	1	₩ 3×	7	·	i i		The state of the s	
, E. Island	363	418.966	232	621.790	126	459.277	00	277.574	7.0	244,243
Move Scotia	4,562	5,754,	2 396		1,280		678	2,990,791	323	1.894.584
New Brunswick	2,415	5,199,450	1,542	5,820,026	843	2,918,188	382	1.696.784	202	1,095,523
Quebec	28,555	38.262,	16,510	40 212 174	10,882	37,455,260	6, 182		pi.m.mes.ye	21.525.393
Ontario	54,237		50.355	74,951,621	17,107	58,855,744	8,038	35.911,068	4,716	26.146,704
Manitoba	7,070		3,944	9,764,715	2,093	7,162,951	912	4.079.186	590	3.247.941
Saskatchewan	5,774	5.058,440	2,205	5,475,027	1,176	3,995,80I	379	1,685,512	188	1.029,072
Alberta	6,329		5,513	8.279,1.60	1,940	6,620,664	844	8,776,713	443	2.412.782
Br. Columbia	16,558		7,692	18,940,560	14,077	12,027.219	1,904	8,481,017	1,084	5,905,049
Tukon	699	980,031	453	1,100,283	166	561,391	30	129,735	74	74,454
TOTALS	1,24,132	167, 353, 533	68,420	1.69,109,545	29,700	136,477,717	19,408	86,525,433	11,565 65,575,	65,575,745
	96	\$6,000 to	2	,000 to	8	\$8,000 to	000	\$9,000 to	010	\$10,000 to
	Contraction of the contraction	\$7,000	4	\$8,000	43	49,000	63	\$10,000	-69-	\$15,000
	No	Amount	No	Amount	No	Amount	No	Amount	Noo	Amount
		₩	,	*63=		€9-		€3		€
P. E. Island	9	1.02,696	14	95,896		26,404	00	76,607	00	94,929
Nova Scotia ,	205		132	1,019,425		913,822	90	776,990		2,525,563
New Brunswick	111		70	524,430	40	552, 483	28	281,079	96	1,158,617
Onepec	2,487	16	1,718	15,006,208	1,218	10,585,258	882	8,485,275	2,298	23,091,070
Ontario	3,063	5	2,085	15,261,,683	1,369	11,651,017	1,9075	100,808,001		33,917,549
Munitoba	365	CZ.	235	J,779,050	171	1,469,447	119	1,146,751	294	5,578,834
Saskatchewan	11.2		202	526,710	44	378,547	28	273,602	65	781,307
Alberta	268	1,724,922	181	1,357,222	106	905,915	833	779,474	176	2,109,583
Br. Columbia	610		413	3,076,908	296	2,506,358	227	2,112,415	503	6,135,915
Yukon * * * * * * * * * * * * * * * * * * *	9	37,786	9	44,591	03	. 24,680	603	27,380	0	115,971
TOTALS	7,243	46,869,386	4,924	56,692,1.02	5,355	28,596,953	2,534	24,267,573	6,409	78,507,539
		The second secon	and a second second second second second second	Without the Statement of the Statement o	Section of the sectio	em Plantis - missible cratifold in rather harmony and property assessed	Should be your party of the other standards	the management of the same of	大学の大学の大学の一大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大	office and grant for straining and participated and conference and the straining of the str

7. Number of Individual Taxpayers and Amount of Net Incomes Assessed, by Income Classes and Provinces, Fiscal Year 1939-1940.

10	1	đ														. T	υ -	3														
\$35,000 to	Amount.	=	→ (1/	266,425	267,746	5 681 057	2 867 X2X	1000 CCC	600,000	/T		767°755	0 1 1 0 0 0 0 0	8014U9 158		In T.	The state of the s		980	870	601	105	745	070	2 2 C	000	832	229	702	278	
€# 10 €#	No	The second secon	,	7	2	9	66	300	2 0	o `	J.M.	771	72.5	TTN	757	TOTALS	Amoiin+	The second secon	()	2,898,980	29,914,	18,090,	505,211,105	439°068.745	49 089 270	90 90 00 00 00 00 00 00 00 00 00 00 00 0	50 50 50 50 50 50 50 50 50 50 50 50 50 5	26% KKI 985K	96,459,229	5,155,	1.,000,290,278	
\$50,000 to \$35,000	Amount	c.	± 1.	185° 285	140,017	160,927	4.334.570	5,470,419	XOK XOO	7500000	7/ -	77 500	700°T50	שוו פחם וו	Tracocarro	TOL	No	military - commenced philipson (s.c).		895			_			674	000			Children Communication	7,0	
\$30°	No.	The same of the sa	Ц	n	4	4	130	168	0	1 1) _	74	N°7	1	1			and the same of th		ω,	9,864	5,808	76,278	127,353	16,0	88,049	2 20 20 20 20 20 20 20 20 20 20 20 20 20	4 6	000	L 2 &	293,097	
\$25,000 to \$50,000	Amount	40	סרק רטא	070 6700	215,518	244,192	6,796,755	7,372,345	716,492	2	247,297	618 502	COCCOTO	76.506.414	C	over	Amount	- Carles - Capable - Capable - Marie - Capable	F)=	3	512,855	651,612	19,501,345	25,429,536	291,131	. 8	9	1.077 8AG	04000004	TO COLUMN THE REAL PROPERTY AND ADDRESS OF THE PERTY ADDRESS OF	47.244.305	CHARLES AND
\$25°	No		и) C	~ 1	c	240	268	26	Lin	00	23.	N.º	582	10	and	No.	-	, L : 14	TTN	4 (Ω	506	244	ಬ	Nil	=	16	Lin	407	000	
\$20,000 to \$25,000	Amount	€⊋	1/	/+ 0	8,487,500	287,285	8,714,099	12,052,220	958,758	- 1	365,055	1,770,884	200	24 , 749 , 701	000 +0	\$50,000	Amount	Character of the control of the cont	9a		3 -	1 22 2	L9658,069	2,208,376	7/	9	1/	517,872	5 0	4 38A 277	7 6 6 6 6 7	
\$20°	No		1/	16	7 -	70	288	524	43	Nil	17	92	Nil	1,084	\$45	\$50	No.	The state of the s	L:N	771	7 '	7	40	46	7	N T	7	H	Nil	5		Contraction of the
\$20,000 \$20,000	Amount	€ ⊋	1/	1 000 000	1,000° Kas	4,0%640	14,624,623	18,779,173	2,058,538	120,767	994,615	5,148,219	57,399	41,493,507	\$40,000 to	\$45,000	Amount	*	-	/		0 0 2 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	2 0000 4000 X	Social Control	203,503	172 000	11000001	549,437	C.D.	7, 386,851		7/ (7)
D €	No		1/	רט ו	75	1 0	842	1,099	121	3	56	1.80	63	2,408	\$40	***	Noo		Lin	1/1	1,-	1 6	# G	ر د د	N 10	TTN	4 % [CT	LIN	1.69	The Contract of the Contract o	
Province	And the second s		P. E. Island	Motta Gootia	New Bringwich	O THE CHIEF OF	Carron Decent	Ontario oscos	Manitoba sees	Saskatchewan	Alberta	Br. Columbia	Yukon ooooooo	TOTALS					P. E. Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatcheman	Alberta	Br. Columbia	Vilkon	TOWARD OF THE OF	TOTATO	total manual of the second of	

Number of Individual Taxpayers and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year 1939-1940. ∞

Province	OD SS	Under \$2,000	~ ** •6•	\$2,000 to \$3,000	% ₩	\$5,000 to	40	\$4,000 to	\$\$ \$\$	\$5,000 to
	No.	Amount	No	Amount	No.	Amount	No	Amount	No.	Amount
		-6 -	MORE price than Canada and the	₩	The state of the s	€\$		•	1975, Aprilla - Brandiger Community Community	€\$
P. E. Island	.263	.55,002	232	4,250	136	5,330	09	5.254	4.5	6.248
Nova Scotia	4.362	42,892	2.896	47,884	1 980	50 078	0.40	2000 17	022	CCC CV
New Brancamiol	7 L C C	27.00 NO	2000	4000000	H 2 C C	042620	0 0	506 TC	000	40,063
CW DI WILDWICK		012542	7506T	469,609	845	200,007	288	288842	202	27,026
fire pec	03	OST SES	T6,510	545,077	10,882	440,683	6,182	465,158	5,942	525,906
Ontario	Ch	565,890	30,355	604,027	17,107	684,871	8,038	640,444	4,716	674,129
Wanitoba , , ,	7,070	74,174	5,944	72,735	2,093	80,011	912	70,520	590	85,525
Saskatchewan	5,774	58,043	2,203	35,517	1,176	39,432	379	26,855	188	25,063
Alberta	6,329	65,134	5,313	62,249	1,940	72,464	844	65,317	443	58 565
Br. Columbia	16,558	168,862	7,692	152,838	4.077	166,813	7.904	152,989	7.084	154 403
ukon ,,,,,,	699	9,390	433	14,802	166	8,210	220	2,984	77	2.266
Head Office .	1	· 1	1	1	3			0 0	4	2002
TOTALS	124,152	1,284,790	68,420	1,365,615	39,700	1,583,628	19,409	1,510,261	11,563	1,603,960
	0,00	+ 000	C D #	The Share China Control of Share States of Share	The state of the s	An opposite the standard with the second standard of the stand	The state of the s	Street of Contract of the COSTA COSTAC of Contract Streets	and the second of the second of	
	200	#6,000 to	0 00	\$7,000 to	© 0 ∞40 ₩	\$8,000 to	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$9,000 to	\$10°	\$10,000 to \$15,000
	No	Amount	No	Amount	No。	Amount	Nos	Amount	No。	Amount
		€	THOSE AND SECURITION OF THE ANALYSIS OF THE AN	45	distribution of the state of th	€0		:€:		€
P. E. Island	16	5,164	14	5,524	60	1,306	α	2,790	α	4 000
Nova Scotia .	205	45,506	132	41,476	105	40,239	80	40,462	78.0	187 000
New Brunswick	111	24,610	70	21,053	40	17,175	23	14.712	96	70 167
Cuebec osssss	2,487	500,582	1.,718	494,649	1,218	457,682	0000	426,114	9,998	1.910 A90
Ontario ,,,,,	2,063	650,527	2,085	609,835	1,369	541,550	1,075	536,149	20262	2.557.108
Manitoba,	265	75,576	235	66,986	171	65,472	113	58,959	766	24% OFA
Saskatchewan	112	25,002	70	19,747	44	16,676	800	13,078	1 40	40°00°
Alberta ,,,,	268	54,128	181	51,123	106	47 744	00 50	7.1.	176	1 40 8000
Br: Columbia	610	129,851	413	120,984	296	116,858	200	108 743	F 7 C	140°084
Yukon o s s s s s s	9	1,358	9	1,683	203	953	. 14.	- COL - C	000	#~000000 2000
Head Office	2	2	î	3	î	}	1	10161	ì	COTSO
TOTALS	7,243	1,506,303	4,924	1,430,861	3,355	1,299,054	2,534	1,244,215	6.409	5.384.818

Number of Individual Taxpayers and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year 1989-1940. ô

11	1	1													,	-]	L5	ento	1															
\$35,000 to	Amount	43	1	52,933	55,904	726 227	785 000	200000	00000	/_	ŧ	142,198	1	9	1,835,268	TOTALS.		Amount	•	¥ C D L L	94 × 750	707 707	000° 012 81	500 TE 3004	270 107 1	1000 TO 000 TO 0	520,450	874,923	5,164,670	57,352	1225	51,472,509	918,652	50,553,850
\$35%	No	To the same of the	1/	-	· @	00	000	ο α Η	0 >	/ +	TTN	20	Nil	COM CONTRACTOR AND ADDRESS OF THE PERSON NAMED IN COLUMN 1 WHITE C	.240	04		No		200	9.864	2,808	76.978	107 868	200 Y	27000	0000	100/cg	55,728	1,342	1	295,097		293,097
\$50,000 to \$55,000	Amount	()	28,561	25 212	27.756	797 930	983 203	59 087	00000	0 # 0 ° 0 ° ° ° ° ° ° ° ° ° ° ° ° ° ° °	/7	149,110	\$	COLUMN ST. AMERICAN ST. AMERICA	2,092,002	Unclassified	manufact commence of the comme			9	1	î	1	1			1	8	9	1	125	152		
\$30°C	No。	And a special property of the color of the c	ro.	4	4	130	89	0 -) LC) _	70	3:	TTN	400m	351	Uncl	- [d demail													The state of the s	Ä		A CONTRACTOR OF THE PROPERTY O
\$25,000 to \$30,000	Amount	(I)	42,367	35,667	21,142	1,080,443	1,188,083	117,158	-	407 GA	1000000	30,388	ī	Comments of the comments of th	2,619,146	\$50,000	9;	Amount	€9:	1	82,061	181,675	6,648,724	9,324,173	73,558	5 8	1	996 770	20000	ì	1	16,606,971	Pediadasco	1 don+ + + + + + + + + + + + + + + + + + +
\$25 \$35	No°	to be not to be not to	D	۷ .	3	240	268	26	N.1.	α	0 C	22.2	THE	1	582	500	Call Call	No	B control of	Nil	4	80	206	244	3	Nil	=	2	0 .	TTN	City Character annuals of	483		Concessi
\$20,000 to \$25,000	Amount	Company of the company	7	70,610	55,361	1,149,210	1,617,268	150,226) ģ	44.865	000000000	2000 FU2	died.	of the contract of the second reposition was a	5,302,392	\$45,000 to	00000	Amount	€0-	1	Og g	1/	375,064	501,988	7	. 1	1/	119.278	2	1	COACH COMMISSION OF THE PROPERTY OF THE PROPER	996,269		grouped to con
69 CS	No	The time the state of	7/	23	72	288	524	43	Nil	7.7	36	ט יינוע	TTN		1,084	445		No		Nil	9m 9m	7	34	46	77	Nil	7/		N - 1	7747	COO OF MANAGE .	 ത	MARCHIO) PI	
,000 to 20,000	Amount	€7-	7	104,829	87,9448	1,485,514	1,909,709	201,267	12,329	94,042	27 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	VIV.	# # © 0		4,214,908	\$40,000 to	Amount of	Amount	₩	1	7	7	593,092	781,848	59,731	g	58,651	120,594		!	1	1,595,916		1/ Classes
\$15 \$45	No		7	61	41	842	1,099	121	5	56	JRO	0 10	3		2,408	\$40°,0	MON	EO.		Nil	7	7	79	82	9	Nil	4	23	Z.Z		00 5	Ton-	CO III	The second second
Province	The Standings of the St		P. E. Island	Nova Scotia	New Brunswick	Chebec office	Ontario	Manitoba	Saskatchewan	Alberta , , , ,	Br. Columbia	Yukon aaaaa	Head Office		TOTALS					Po Eo Island	Nova Scotia .	New Brunswick	Chebec on one	Ontario	Wanitoba	Saskatchewan	Alberta ossav	Br. Columbia	Yukon ogogogo	Head Office	2000	Debit Adinetment	Net Totals	And the control of the charter of th

9. Number of Individual Taxpayers and Amount of Tax Assessed, by Income Classes
Fiscal Year 1939-1940.
(Simple and Cumulative Distribution)

	S:	imple Di	istribution		Cui	mulative	e Distribut:	ion
Income Class	Taxpa	ayers	Tax Ass	essed	Taxpa	ayers	Tax As	sessed
	No	P.C.	Amount	P.C.	No.	P.C.	Amount	P.C.
yeller alla undon' e n			\$				\$	a - European - C
Up to \$2,000 \$ 2,000 to \$ 3,000 \$ 3,000 to \$ 4,000 \$ 4,000 \$ 5,000 \$ 5,000 \$ 6,000 to \$ 6,000 to \$ 7,000 to \$ 3,000 \$ 8,000 to \$ 10,000 \$ 10,000 to \$15,000 \$ 15,000 \$ 20,000 to \$20,000 \$ 20,000 to \$35,000 \$ 30,000 to \$35,000 \$ 35,000 to \$40,000	124,132 68,420 39,700 19,409 11,563 7,243 4,924 3,355 2,534 6,409 2,408 1,084 582 351 240	42.35 23.34 13.54 6.62 3.95 2.47 1.68 1.15 0.86 2.19 0.82 0.37 0.20 0.12	1,284,790 1,365,615 1,583,628 1,510,261 1,603,960 1,506,303 1,430,861 1,299,054 1,244,215 5,384,818 4,214,908 3,302,392 2,619,146 2,092,002 1,833,268	2.65 3.08 2.93 3.12 2.93 2.78 2.52 2.42 10.46 8.19 6.42 5.09 4.06	124,132 192,552 232,252 251,661 263,224 270,467 275,391 278,746 281,280 287,689 290,097 291,181 291,763 292,114 292,354	42.35 65.70 79.24 85.86 89.81 92.28 92.96 95.10 95.97 98.16 98.98 99.35 99.54 99.67	2,650,405 4,234,033 5,744,294 7,348,254 8,854,557 10,285,418 11,584,472 12,828,687 18,213,505 22,428,412 25,730,804	2.50 5.15 8.23 11.16 14.28 17.21 19.99 22.51 24.93 35.39 43.58 50.00 55.00 59.15
\$40,000 to \$45,000 \$45,000 to \$50,000 \$50,000 or over Unclassified	169 91 483	0.06 0.03 0.17	1,593,916 996,269 16,606,971	3.10 193	292,523 292,614 293,097	99.80 99.83 100.00	33,869,137 24,865,406	65.81 67.74 100.00
TOTALS Debit adjustments	293,097	100.00	,	100.00	end - - - 	, sus		###
NET TOTALS	293,097	67 V (, 196 MG	50,553,850	ec (c) 2002 e.,	ects	galang , i galan	St. C. C. CONTROL ST. CONTROL ST. PARKET	and angle is

10. Average Individual Tax Assessed, by Income Classes and by Occupation Classes, Fiscal Year 1939-1940.

eliplegianilla all angle kogumin eliplegia (damin) ella i ella higheriga (damin) ella eliplegia espanya valore la regionale eliplegia ella eliplegia ella eliplegia el	an Carlo Commega de Carlo Commedia e de la constante de la constante de la competitación de la constante de la Carlo Commega de Carlo Carlo Commedia e de la competitación de la constante de la competitación de la constante		
Income Class	Amount	Occupation Class	Amount
	\$		\$
Urder \$2,000	10.35 19.95 59.88	Agrarians	88.05
\$ 4,000 to \$ 5,000 \$ 5,000 to \$ 6,000	77.81 138.71	Professional	272.59 85.81
\$ 6,000 to \$ 7,000 \$ 7,000 to \$ 8,000 \$ 8,000 to \$ 9,000	207.96 290.58 387.16	Merchants, retail	158.81
\$ 9,000 to \$10,000 \$10,000 to \$15,000	491.00 840.19	Merchants, wholesale	347.56
\$15,000 to \$20,000 \$20,000 to \$25,000 \$25,000 to \$30,000	1,750.37 3,046.48 4,500.25	Matufattnrove	310.41
\$30,000 to \$35,000 \$35,000 to \$40,000	5,960.12 7,638.61	Natural resources	214.33
\$40,000 to \$45,000 \$45,000 to \$50,000	9,431.45 10,948.01	Personal corporations	5,835.58
\$50,000 or over	34,382.96	All others	353.97
GENERAL AVERAGE	172.48		

11. Number of Individual Taxpayers, amount of Total and Average Net Incomes, and Tax Assessed Thereon, by Occupation Classes, Fiscal Year 1939-1940.

The state of the s	Taxpayers	yers		Net Income		Tax A	Tax Assessed
Occupation Class	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
The state of the s	6	· · · · · · · · · · · · · · · · · · ·	-	and the second s	40-	€	
Agrarians occopous	1,721	0.59	6,312,255	0.63	5° 550	151,549	0.29
	11,858	4 0 04	63,625,796	6,36	5,375	5,226,989	6.27
Employees	227,251	77.54	641,473,559	64.13	2,823	19,502,030	37.90
Merchants, retail	13,817	4.71	61,296,004	6,13	4,436	2,194,306	4.26
Werchants, wholesale .	1,867	0.64	11,248,134	1,12	6,025	649,895	1.26
Manufacturers Assesse	1,705	0,58	10,179,670	1,02	5,970	529,253	1.008
Natural resources	314	0°0	1,516,605	0.15	4,830	67,500	0.13
	13,138	6.21	112,437,217	11,24	6,182	14,515,185	27,81
Personal corporations	919	0.31	20,598,257	2,06	22,414	5,362,903	10.42
All others	15,467	5,28	71,602,781	7.16	4,629	5,472,969	10.63
Unclassified	1	1	1	1		152	1.
	Configuration consequences of the contraction of th	described for the second second second	to be the selection of the control o			The state of the s	Curing (c) develope of the Spread Standar
TOTALS	295,097	100,00	1,000,290,278	1.00,00	3,413	51,472,509	100.00
Debit adjustments	C CTD	den Gradus object in grann providing to a normal case.	er den en men en e	remonstance ducing to a set dipolytement of	the second secon	918,659	COST Concession of the continues of the Cost
NET TOTALS	295,097	1	•	1	·1	56,553,850	
the profes a graph to bloom to marriage up to a to be the said appears promote to	the action of the second second second second	Control of the State of the State of St	configuration of the second of	the same of the space of the same of the s	The same of the same of the same of	make as it is not present to the formatter to the second section from	Complications designations and the second

12. Number of Individual Taxpayers and Amount of Net Incomes Assessed, by Occupation Classes and Provinces, Fiscal Year 1939-1940.

															100	1.9	٠.												
Manufacturers	No. Amount	6	Nil	23 172,489		955 G 181 119	0.404	2	W Goldenson	000		Too opposed		0,060,7607,00,67		Amount	Carlo Carlo	\$ 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000	CO STATE OF CO	TO OAC DET	COT STITE TOP	3,008,745	49,062,279	20,208,935	8,221,832	96,459,229	3,153,702	1,000,290,278
Merchants	Amount	€3:	5 15,452	60 586,804	8 31,912	4		-		74 000 000		776000	17 SAS 18A	107601~67W	Totals	NO O	ments - call - named and other and anticonfidence a	895			20000		***************************************				-	1,342	293,097 1,00
Merchants Retail W	Amount No	€÷.	654,401	2,376,321 6	1,146,417	17,765,344 727		SSS Production	reconstant of		0000		-		Others	Amount	Commence of the commence of th	504.658	5,272,076	2000 2000	2000 170 20	27.095 47E	,	· water-	TECHNICA	L. 925, 254		72,193	71,602,781
Me	No.	(200	493	208	3,705	6,900					000	mi, money	1000	C	No	Warmer State and Labors of State	119	1,548	739				0 0	2000	0.0	2,027	-	15,467
Employees	Amount	1000 × 00	T.006 500.T	18,548,460	12,022,285	182,755,478	279,671,544	59,257,874	15,671,636	26,127,657	65,070,836	2,785,370	641,473,559	Dancong	Corporation	Amount	-96	1	174,673	546,185	5,561,325	9,800,817	1.279 626	000000000000000000000000000000000000000	2010010		79/629/62		20,598,257
El .	No	707	200	7,379	4,353	56,373	39,578	13,712	6,820	10,834	26,514	25		Da	COR	No。		7/	18.	223	24	31.0	000	0	20	4 6	N-37	777	20
Professional	Amount	9950	6766677	2,171,688	1, 111, 862	20,105,319	27,284,098	2,558,221	1,556,076	3,094,496	5,440,734	117,525	65,625,796	The state of the s	Inancial	Amount	€9	44,815	470,293	273,688	42,143,942	54,702,478	351.666	536 560	000°000	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2000	770 727 077	109100 TIK640(951)
Pro	No.	n cu	3 3	2044	ŧ	S	4,698		388	593	1,101	138	11,838			No		16	48	20	6,461	8,494	64	100 NO.	000	280	200	ממן מן	TOOT COT
Agrarians	Amount	# OU	000000000000000000000000000000000000000	ORT GO	77	92/6977	2,618,899	477,295		2,455,848	156,900	0 000	721 6,312,255	Natural	Resources	Amount	67	g .	52,376	142,860	229,095	500,278		1	113,465	397,886	79,645	20	30408000
Ag	No	P	2 6	22 -	100	00	20	157	123	644	51	Nil	1,727	Na	Reso	No	Min Village	ZZ	24	07	33	8	7	77	14	122	22	374	-
	and tenderline different en	THE CHANGE	N CO N	No. N	No. No.	್ಷ ಕ್ಷಾಗ್ರೆ	Onto	Man	Sask	Alta	B°C°	Yukon	TOTALS		or extensional breasure of transpirity, a			म् भ	S° S°	NoBo	One	Onto	Man,	Sask	Altao	BoCo	Yukon	TOTALS	on when the state of the second secon

1/ Classes grouped to conceal identity of taxpayers.

13. Number of Individual Taxpayers and Amount of Tax Assessed, by Occupation Classes and Provinces, Fiscal Mear 1939-1940.

Manufacturers	Amount	-	200	9.774	1/	386, 78%	112,943	240	1.095	2,924	15,565	. 1	6.94	529,253	Totals	etasthante en . ments pp. visible et is the discount	Landan 5	·5.	144°185	440,000	006(17)	24.956.777	1,591,876	326,450	874,923	3,164,670	57,352		132	878,658
Manı	No		TEN	23	1/	955	5.38) \(\frac{1}{2}\)				LIN	1	1,705		i	NO°	6	0 0 0 0	1000 H	20000	127,353	16,012	8,049	13,768	55,728	1,342		293,097	
Merchants Wholesale	Amount	-63-	121	45,433	865	285,025	258,610	30,314	2,368	14,488	52,672	ę		649,895	Unclassified	A men or or or or	Amount	€\$-	2		3 8	9	î	600		3	9	i i	132	·
Me	No	The Comment of The Co	2	09	œ	727	690	101	-	47	218	Z:N	84	1,867	Uncla	M	NO		E	3	1 1	1	î		dana	9	000		was con-	
Merchants Retail	Amount	₩.	61,811	78,448	24,325	697,290	1,110,809	51,599	35,794	85,431	67,817	2,982	cre	2,194,306	A11	Coners	Amount	£ (()	202 202	260 081	2,072,791	2,405,411	139,809	13,964	77,744	261,230	802		5,472,969	
Me	No	DECEMBER OF STREET	88	493	308	3,705	6,900	52	408	759	737	58	ì	13,817	A	0 0	PAC O	0	272	0 0 0 C			363	139	579	2,027	35		15,467	_
Employees	Amount	€	34,716	362,105	530,260	7,250,174	8,464,742	1,115,810	202,458	434,882	1,261,968	44,913	2	19,502,030	Personal	Amount to	Handani o	‰ r	ALP 71	709.569	1,758,854	2,947,094	153,059	1,981	52,009	341,441	1		5,362,903	
En	No		597	7,379	4,355	56,373	99,578	15,712	6,820	10,894	26,314	1,241	3	227,261	d .	NO	2	, ,	77	23 5	143	310	118	8	47	242	Nil		919	
Professional	Amount	€>	4,729	6-		O	-		37,622	114,557	204,211	6,021	3	5,226,989	Financial	Amount	Samour S	D	250 46,955	31,576	5,351,476	7,847,157	17,059	24,128	26,406	969,895	77	1	18,188 14,314,183	
Pro	No°			449		3,777			388		707	18	600)	11,858	F	NO		, c			6,4	ω		135	160	2,780	7/	NAT	18,188	
Agrarians	Amount	€>	4,213	1,844	1/	2,743	62,998	7,589	7,110	61,649	2,603	1	3	151,549	Natural	Amount.	•	f)=	1.205	9,365	6,780	34,218	7	1/	5,831	7,268	2,634	1	7,200	
Agra	No°		E C	63	7	22	671	157	123	644	51	TIN	Calaborate Control	1,721	Nath	No	Dental Cara Cara Cara Cara Cara Cara Cara Ca	L.N.	77	61	29	81	7/	7	14	122	22	í	1 314 6	C a
	COS-Alleber of the Assessment		でいって。」	N°S°	N .B.	One.	Onto	Man	Sask。	Altao	ů.	Tukon	ified	TOTALS			Section of Section (President Constitution	D.	o de la companya de l	e e	Cue	Onto	Man	Sask	Alta。	B°C°	Yukon	Unclass	- F	40

14. Number of Corporate Taxpayers, Amount of Total and Average Net Incomes, and Tax Assessed Thereon, by Income Classes, Fiscal Year 1959-1940.

Income Class	Taxi	Taxpayers		Net Income	The state of the s	Tax A	Tax Assessed	9.0
	Number	P.C. of Total	. Amount	P.C. of Total	Average	Amount	P.C. of Total	9
			·		€	40	Company of the state of the sta	1
Up to \$2,000	9,201	52.22	5, 356, 098	0.98	593	809-808	1.09	
5	1,268	7.20	5,114,365	0.57	2,552	458,711	D 53	
to 3	844	4.79	2,939,573	0.54	5,483	456,581	0.55	
to :	608	3,45	2,746,126	0.50	4,616	403,201	0.51	
10 + 40 P	495	2,8]	2,710,875	0.50	5,476	406,340	0.51	
£02 .	372	2°71	2,396,207	0.44	6,441	350,462	0.44	
± € € € € € € € € € € € € € € € € € € €	305	1.73	2,295,534	0.43	7,527	534,783	0,42	
D (0	282	T. 69	2,511,955	0.46	8,458	364,733	0.48	
to #TO	230	1.31	2,167,853	0.40	9,425	311,052	0.39	~
3	866	4.91	10,785,085	1°38	12,452	1,563,850	1.98	1
	582	3°30	10,125,077	1.85	17,397	1,432,670	1,81	
2	859	2°°C	8,146,550	1.49	22,692	1,142,318	1.45	
201	57.6	1.57	795479187	1.58	27,345	1,070,059	1,35	
#300 CCC to #350 CCC	185	1.05	5,996,803	1.10	32,415	816,556	1.03	
2000	T).T).6°O	6,445,598	1°19	37,694	875,478	1,11	
2000	127	0.72	5,515,844	1.00	43,432	758,829	0°96	
	מ מ	0.50	4,419,233	0.81	49,643	620,077	0°78	
The state of the s	L ₃ 555	7.58	460,380,344	84.54	344,854	66,972,154	84.60	
unctassilled	00	0.05	235,750	0.04	29,461	58,849	0.05	
TOTALS	17,618	100.00	545,832,055	100.00	30,981	רוא אאר 70	100 00	
Debit adjustments .	1	q y	• 0	1	1	069 849	On on T	
		Designation of the state of the state of	A BOTH TO BE STATE OF THE STATE	the action to the money of the contract of the	CERTAIN CONTRACTOR CON	2000000	Em	
NET TOTALS	17,618		545,832,055	das	50,981	78,203,469	P	
The state of the s	Standing Cold April 199	A 45 migran/bassisses/2002/co.ccccppptpp.	The register of the control of anthonous de annotation and annotation	The resident and the second se	See altistication of the State			

Number of Corporate Taxpayers and Amount of Net Incomes Assessed by Income Classes and Provinces, Fiscal Year 1939-1940. 15

059,075 5,160,575 10,783,085 22,906 120,355 319,312 58,508 129,775 568,856 2,710,875 199,597 L,257,358 55,764 280,574 195,481 479,200 90,466 427,638 Amount Amount \$5,000 to \$10,000 to LIB.000 189 67 16 40 100 111 366 151 27 111 378 No 143,089 95,659 1/ 27,688 84,569 12,842 707,500 280,052 55,294 45,261 34,386 561,650 2,746,126 384,176 2,167,853 .06,051 65,391 917,991 Amount Amount \$4,000 to 9.000 to \$5,000 KTO.000 282 808 230 157 Nil 942 2,939,573 \$ 50,892 2,511,955 289 959 666 59,705 56,755 51,007 42,534 69,932 358,856 711 134,061 76,323 94,455 31,348 Amount 57,721 Amount \$5,000 to 345, 195 119, 457 000 to 69 \$4,000 9,000 Noo 246 541 34 844 297 No 756 65,275 57,019 200,479 797 65,419 3,114,565 709 2,295,534 462,668 38,062 82,570 552,552 393,106 119,690 119,000 545,180 42,864 Amount Amount 177, 0 776 220 \$2,000 to 000 to \$5,000 \$8.000 268 24 582 490 74 187 305 Nil 84 119 No 207 025 318 256 700 670 235 857 5,354,098 745 235 262 386 444 594 961 462 713 Amount Amount 126,4 514 254. 108 652, 2,016, 322, 396 500 935 50% 300 \$6,000 to \$7,000 \$2,000 Under 225 5,284 9,201 583 283 446 1,291 145 No New Brunswick Alberta sesses TOTALS SARE New Brunswick Quebec Alberta Ontario Quebec Saskatchewan Saskatchewan Yukon , , , , , P. E. Island Br. Columbia Yukon ososos P. E. Island Br. Columbia Nova Scotia Nova Scotia fanitoba Manitoba Province Ontario TOTALS

Number of Corporate Taxpayers and Amount of Net Incomes Assessed, by Income Classes and Provinces, Fiscal Year 1959-1940. Luc

19	Į.	40,0													Đ.	47.54	23	8	ŧ												
\$35,000 to	Amount	The Burker of the same of the state of the	A	505,468	1/	118,561	Į		440004460	9666127	1	112,505	848,899		6,445,598	of management and provide a contract of the section	TOTAL	Amount	of the Carte of th	20-00-00-00-00-00-00-00-00-00-00-00-00-0	1940001401	ZTT 6 / OC 6)	5,878,429	122,586,109	320,666,198	25,849,503	1,397,755	9,809,570	46,864,880	255,750	545,832,055
	No	manager and a	C	0	7	. 100	23	000	3 5	0	Nil	503	22	L N	171	Special and a special property and		No		210	CT C	40T	2.2.2.2	5,125	7,053	996	280	754	2,338	ω	
\$50,000 to	Amount	A Charles and the same of t	⊕ £0%	DOT \$ / 00	137,915	232,002	1158,941	270 270 0	C.0 C.	1000010	1	264,847	590,715	9	5,996,805	The contract of the contract o	unclassilled	Amount		Dr.	,	\$	1	-	Į.	ı		1	1	255,750	235,750 17,618
₩ .	· No ·	- color (dans) - oper -	2	1.6	7	~	37	α α	- C	77	Nil	ω	18	Nil	185	Constitution/institution	- Anc.	. No.	The Contract of the Contract o	1		I	ş	1	1	CF6	í	1	1	1	
\$25,000 to \$50,000	Amount	4	185 PR	000 € 00 E	27.7°826	105,269	1,438,281	3,975,869	100 0VV	1400044	7	217,828	904,619	dent	7,547,187	\$50,000	over	Amount	Annual Control of the State of	4.889.213	5,938,789	A 577 OG9	000 844 00	000 270 000	ODD CTV CYON	13,858,249	690,508	6,677,591	56,562,858	Gas	460,380,344
い。 ・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・	No。	den ille index som dem dem graph under set	64	H (20	63	55	145	2	1 -	7	ග	22	Nil	276	\$50	and	No.	president wheels or Thomas	O C	000	200	20 ×	200	0 1	40	Σ ;	23	200	Nil	1,335
#20,000 to	Amount	Contraction of the last of the	235 BOB	22 52	HOCT)	69,208	2,381,675	4.042,842	400.025	20000	/7	162,266	785,178	C 19	8,146,550	\$45,000 to	\$50,000	Amount	€.	189,773	289,436	l-m	3. DAD, 969	9.951.885	000 ST02 62	o	/T	132,804	454,916	Color Special and the Control of Special Speci	4,419,233
# N	No		10	1	ဂ	10	106	180	00	1	7	0	223	Nil	259	\$45	43	No	Contraction of the Contraction	4	9	1/	2,5	45) r-	771	7	# (ا ا ا	TTN	83
\$20,000	Amount	€.	295,017	200 057	30000000	170,020	2,907,894	4,211,886	412,973	187 925	000 640	200080.2	L,520,138	CON THE PROPERTY OF THE PARTY O	10,125,077	000 to	\$45,000	Amount	****	215,558	257,419	222,531	1,252,920	2,576,793	226 160	2076000	277 272	000000000000000000000000000000000000000	/BC TCC	Control of the Contro	5,515,844
200	No		1.7	VG	7 1	2	166	242	24	0) N	CT	9,	NIL	582	\$40	450	No°		n	0	ro.	28	9	7	. L.	d α) a	O L i N	TTAN	177
Province	Allow death (anglesia) - reprints - Decrinos and anomal agency		P.E. Island .	Mova Scotis	o BTOOOD TOO	New Brunswick	Chebec oooooo	Ontario	Manitoba	Saskatchewan	1 homes	ALDEL OR SUSSO	br. Columbia	Turon occoso	TOTALS					P.E. Island .	Nova Scotia .	New Brunswick	Quebec ossess	Ontario osses	Manitoba	Saskatchewan	Alberta	Rr. Columbia	Vilkon	000000000000000000000000000000000000000	TOTAL OFFICE

16.

															- 24		m-ta													
\$5,000 to \$6,000	Amount	63	2,568	18,123	8,365	119,264	161,596	17,047	5,787	18,772	54,819	1	9	406,340	\$10,000 to	Bracks Carrendon dante contraction and the contraction of the contract	Amount	€€	16,218	41,416	29,116	445,134	698,188	70,778	13,570	60,048	189,333	3	Cas	1,563,850
0	Noc		4	23	10	151	189	27	2	23	67	Nil	1	495	\$100 F	***	No		15	23	16	252	378	40	2	35	100	Nil	epina	866
\$4,000 to \$5,000	Amount	43-	1,581	8,294	6,822	100,101	190,800	15,755	5,158	21,035	53,654	1,		405,201	\$9,000 to	20000	Amount	€\$	1,957	12,685	7	95,582	137,244	14,049	1/	9,174	42,560	1	1	311,052
\$4	No		63	72	10	157	282	23	ထ	21	82	7	2	809	0 4	100	No		20	ග	7	72	66	1.0	1/	-3	30	Nil	ŧ	230
\$5,000 to \$4,000	Amount	€/>	2,710	8,964	8,513	123,066	180,230	18,042	7,585	18,600	68,871	1,		436,581	\$8,000 to	2006	Amount	€3	4,747	6,358	8,658	111,001	140,156	11,486	10,500	14,270	57,557	. 1	1	364,733
(A)	No		9	18	16	246	341	34	14	238	131	7	clos	844	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	-	No.º		9	D	9	16	115	ග	ω	II	46	Nil	-	297
\$2,000 to	Amount	-	2,061	0,813	8,637	136,205	178,821	26,427	9,830	16,132	69,785	1	į	458,711	300 to	20060	Amount	€₽	5,006	12,368	6,430	89,017	132,057	18,013	3,406	17,864	50,621	7	Color	554,785
Ø. €⊕ 93 80	No。	The second secon	디	27	24	382	490	74	26	47	187	NTI	ĵ	1,268	100		No		70	디	נט	84	113	16	60	16	97	7	Code Company Code	305
er 500	Amount	*	6,793	19,281	18,506	249,520	304,758	47,265	16,207	58,514	109,167	7,	3	809,608	,000 to	200000000000000000000000000000000000000	Amount	*	5,729	7,9644	7,835	87,652	140,669	19,577	5,919	18,971	58,466	1	B100	550,462
Under \$2,000	No.	an other -Children (granuity	99	188	225	2,835	5,284	583	283	446	1,291	7	- 6	9,201	# **	3	NO°		Q.	∞	ω	96	145	20	9	20	64	Nil	Page 10 Charles Charles Comments	372
Province		ample complete the comparable of calls of 7 the calls to 43 classifier	P.E. Island .	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	Br. Columbia	Yukon occesso	Unclassified	TOTALS					P.E. Island .	Nova Scotia .	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	Br. Columbia	Yukon oooooo	Unclassified	TOTALS

Province	#	\$15,000 to \$20,000	\$20 \$5	\$20,000 to \$25,000	₩ ₩	\$25,000 to	45 08 8 8 8	\$30,000 to	₩ ±	\$35,000 to	Charly adjustment projects
And the second s	No。	Amount	No。	Amount	No。	Amount	No	Amount	No	Amount.	the state of the s
		**		690		***	and the second s	-		-	ena.cpp.oc
P.E. Island	17	27,795	10	15,799	7	10,497	12	26,753	α	₩ D L	
Nova Scotia .	24	58,578	03	10,732	00	31,864	4	202 06		O#0 % CT	
New Brunswick	10	25,498	624	10,381	20	15,546	- 2	34.800	1 1	104 41	
Chebec	166	585,642	901.	518,294	55	186,620	22	145,310	200	165 881	
Ontario	242	615,851	180	590,959	145	587,793	87	405,818	300	100°001	
Manitoba	. 24	61,999	18	60,004	16	66,273	122	54,573) } tt	27 406	
Saskatchewan	07.	26,093	7	7	1/	1,				0010	
Alberta	13	36,016	.0	20,224	<u></u> 07	57,192	co	29,988) K.	16.876	
Er. Columbia	92	197,219	22	115,926	22	154,275	18	88,607	000	197 225	
Yukon	Nil	gas .	Nil	1	Nil		Nil		ĭ ĭ N	0006144	
Unclassified	Can Service Control	COM-	4.10	- Carlo	*	ĵ	298	ê			
TOTALS	582	582 1,432,670	359	1,142,518	276	1,070,059	185	816 556	197	076 170	***************************************
)7¢	\$40,000 to	\$45	\$45,000 to	\$5.50	\$50,000		000000000000000000000000000000000000000	7)7	0/204/6	Address
	40	\$45,000	13	\$50,000	anc	and over	Uncl	Unclassified		Total	٠
	No	Amount	No。	Amount	No。	Amount	No	Amount	NO	Amount	- 1
		**		4			ACTIVITY OF CO. W. Co.	To Take Market Control of the Contro	The same of the sa	Dillouis or	25
P.E. Island	יטי	18,218	4	17,833	80	217,812	ş		316	₩ CO CO	***
Nova Scotia .	9	58,613	9	41,994	28	812,146	9	1	NE CENT	400°00°0	
New Brunswick	3	35 ₂ 580	77	1/	26	652,508	9	1	TOF	000 240 000 240	
Onepec	28	139,665	27	138,018	_	4.367,480	8	1 1	חסר ת	0369110	
Ontario	09	376,143	45	525,073	4	1,419,499			7 200	TOTOTOTOTO	
Manitoba osco	~	50,524	1	1	54	2,923,376	. {		2000	4 (9084 9285	
Saskatchewan	-	1	1/	1/	σ	102 576		1	000	080%200%0	
Alberta	00	52.578	4	100 80	000	100000000000000000000000000000000000000	g	e-ma	280	207,632	
Br. Columbia	00	49,709	H 0	120°00	2 5 5	T,000,046	î	ſ	754	1,468,619	
Yukon	N	3	N. 7 C	100000	מ ני	27762/760	Con.	coan	2,338	7,008,253	
Unclassified			TT	000	TIN	9	00	35,362	σ	35,362	
TOTALS	127	758 859	80	890 000	0 222		and the second s	3,487	COST	5,487	
	2+0		3		0 000 %	PCL. 27 18 000	∞	58,849	17,618	79,166,311	\$
NET TOTALS	2			how some on						962,842	
Property Common Colombia About page of the Contract on Special Special Contract on Special Contract Contract On Special Contra	- Design of the sta	Transfer of the second second	-		DINNESS SO		well of the second second second	Conf. (II) and with company and a conf.	17,618	78,203,463	

Classes grouped to conceal identity of taxpayers.

17. Number of Corporate Taxpayers and Amount of Tax Assessed, by Income Classes Fiscal Year 1939-1940.

(Simple and Cumulative Distribution)

\$ 2,000 to \$ 3,000 \$ 3,000 to \$ 4,000 \$ 4,000 to \$ 5,000 \$ 5,000	Taxp No. 9 201 1,268 844 608 495	P.C. 52. 22 7.20 4.79 3.45	Tax Ass Amount \$ 809,608: 458,711 436,581	P.C.	No.		Tax Ass Amount \$	PoCo
\$ 2,000 to \$ 3,000 \$ 3,000 to \$ 4,000 \$ 4,000 to \$ 5,000 \$ 5,000	9 201 1,268 844 608	52 22 7.20 4.79	\$ 809,6081 458,711	1.02	3, 2 ÇI	, 52. 22 .	\$	
\$ 2,000 to \$ 3,000 \$ 3,000 to \$ 4,000 \$ 4,000 to \$ 5,000 \$ 5,000	1,268 844 608	7.20 4.79	458,711			2	**	7 00
\$ 2,000 to \$ 3,000 \$ 3,000 to \$ 4,000 \$ 4,000 to \$ 5,000 \$ 5,000	1,268 844 608	7.20 4.79	458,711			2	809,608	7 09
\$ 3,000 to \$ 4,000 \$ 4,000 to \$ 5,000 \$ 5,000 to \$ 6,000	844 608	4,79		0.58	170 ACO		0 0	TOUR
\$ 4,000 to \$ 5,000 \$ 5,000 to \$ 6,000	608		436 581 1			59.42	1,268,319	
\$ 5,000 to \$ 6,000		3.451	(2		11.,31.3	64.21	1,704,900	
\$ 5,000 to \$ 6,000	495		403,201		11,921	67.66	2,108,100	2.66
	770	2,81	406,340		12,416	70.47 72.58	2,514,441 2,864,903	3.18 3.62
\$ 6,000 to \$ 7,000 \$ 7,000 to \$ 8,000	372 305	2.11	350,462 334,783		13,093	74.31	3,199,686	
\$ 7,000 to \$ 8,000 \$ 8,000 to \$ 9,000	297	1.69	364,733		13,390	76.00		
\$ 9,000 to \$10,000	230	1.31	31.1,052		13,620	77.31	3,875,470	
\$10,000 to \$15,000	866	4.91	1,563,850		14,486	82.22	0 0	
\$15,000 to \$20,000	582	3.30	1,432,670		15,068	85.52	9 9	
\$20,000 to \$25,000	359	2.04	1,142,318		15,427	87,56	8,014,309	10.12
\$25,000 to \$30,000	276	1.57	1,070,059	1.35	15,703	89.13	9,084,368	11.48
\$30,000 to \$35,000	185	1.05	816,556		15,888	90,18	9,900,924	
\$35,000 to \$40,000	171	0.97	875,478		16,059	91,15	10,776,402	
\$40,000 to \$45,000	127	0.72	758,829		16,186	91.87	11,535,231	
\$45,000 to \$50,000	89	0.50	620,077		1.6,275	92.37	12,155,207	
1 0	1,335		66,972,154		17,610	99.95		
Unclassified	8	0.05	38,849	0.05	17,618	100.00	79,166,311	T00°00
non a					1			
TOTALS	7.618	100:00	79,166,311	100.00		****	***	w
Debit adjustments .	63	rich	962,842		ω.	***		, to
are and and an owner of a	THE STREET HE WAS A STREET					Dina RTOS 1 70	and the second	/2.
NET TOTALS	7,618	eno	78,203,469		6163		a.,	603

18. Average Corporate Tax Assessed, by Income Classes and by Occupation Classes, Fiscal Year 1939-1940.

Income Class	Amount	Occupation Classs	Amount
penturalization as un un estation de estate de la proposition de son su de la proposition della proposition de la proposition della proposition de la proposition de la proposition della proposition de	\$		\$
Up to \$2,000	87.99 361.75	Agrarians	813.41
\$ 3,000 to \$ 4,000 \$ 4,000 to \$ 5,000	517.27 663.15	Merchants, retail	1,274.05
\$ 5,000 to \$ 6,000	820.88	Merchants, wholesale	2,360.74
\$ 6,000 to \$ 7,000 \$ 7,000 to \$ 8,000 \$ 8,000 to \$ 9,000	942.10 1,097.64 1,228.05	Manufacturers	8,190.61
\$ 9,000 to \$10,000 \$10,000 to \$15,000	1,352.39	Natural resources	30,499.61
\$15,000 to \$20,000 \$20,000 to \$25,000	2,461.63 3,181.94	Financial	2,490.63
\$25,000 to \$30,000 \$30,000 to \$35,000	3,877.02 4,413.81	Transportation and public utilities	10,399.10
\$35,000 to \$40,000	5,119175		10,033.10
\$40,000 to \$45,000 \$45,000 to \$50,000 \$50,000 or over	5,975.03 6,967.15 50,181.38	All others	1,489.00
General Average	4,438.83		

19. Number of Corporate Taxpayers, Amount of Total and Average Incomes and Tax Assessed Thereon, by Occupation Classes, Fiscal Year 1959-1940.

Occupation Class	Te	Taxpayers	The state of the s	Net Income		Tax A	Tax Assessed	li :
•	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total	
er er den er	AMB TO CO	Colored Control of March	***	On attractional later to product of	€	**	Co-Part Chromator - Chromigna administrating and application of conditions	
Agrarians	148	0.84	823,078	0,15	5,561	120,386	0.15	
Merchants, retail	3,440	19.53	28,494,718	5.22	8,285	4,582,759	5.54	
(73	1,931	10.96	30,499,657	. 5.59	15,795	4,558,606	5.76	
Wanufacturers		26.74	257,384,685	47,16	54,635	58,585,983	48.74	
Natural resources	335	1,90	68,446,791	1.2.54	204,219	10,217,371	12.90	
Financial	5,457	19.62	75,329,174	13,80	21,790	8,610,142	10.88	
Transportation and								with
public utilities		4.67	56,902,835	10,42	69,141	8,558,562	10.81	2
All others	2,773	15.,74	27,951,117	5.12	10,080	4,129,015	5,22	8 -
Unclassified		1	3	ď v	659	5,487	1	***
	The state of the s		and the state of t	STANDARDS SELECTIONS ALSO SPECIAL	Print of Very Lage, Spirit regress, spirits	an 4275, Pr. Stationship Scillers Servers des Aus systémes Serve	nostilles or the light separate reproduction of a fight separate response of the separate respon	
TOTALS	17,618	100.00	545,852,055	100.00	50,981	79,166,511	100.00	
Debit adjustments	3	3		3	ten	962,842	Ť	
NET TOTALS	17,618	9	0.99	O.A.	660	78,205,469	ecos	2
TOTAL COLLEGE OF THE PROPERTY	Officer(Conformity authority respective or present	のこのであることであることです。一切なりましょうとうと、一つころのでき	Against the Agains	なっちゃんしょうかっていることがあるないというできないというないという	「日本の中の日間では、「日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	のでは、これでは、これでは、これでは、これでは、これでは、これでは、これでは、これ	けんとうしていていっとしののののではないのできるというとしていますというとしていましていましていましているというというというというというというというというというというというというというと	P.

Number of Corporate Taxpayers and Amount of Net Incomes Assessed, by Occupation Classes and Provinces, Fiscal Year 1939-1940. 20°

0.0															- 29	9 -												
Naturel Resources	Amount	A STATE OF THE PROPERTY OF THE	\$	9	414,359	161,525	6.217.258	40 251 270	0 0 0 0 0	07450066	000 140	30009424	TO, 276,089	68.446.797	Totals	Amount of the contract of the	Panoan c	2000	7 467 7	5 878 199	122,386,109	320°666°198	25,849,608	1,397,755	9 809 871	46,864,880	235 750	545,832,055
Re	No	ACCESSANCE CONTRACTOR AND ADDRESS OF THE PERSON AD	LèN	THE PARTY	72	18	59	103	1 2		•		7 -	535	Tol	No		210	401	377	5,125	7,053	996	580	754	2,338	00	17,618
turers	Amount	A CONTINUE DE SOCIALISMOS	68,896		5,328,603	2,587,106	44,953,385	85, 765, 094	1.878.314	454 700	2 207 EAR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1.4 9044 9355 1 /	257,384,685	Service Colonia Coloni	The Orange of the Control	Participation of the Participa	- Territoria di Santano							M. Marie Constitution of the Constitution of t	0	2	17
Manufacturers	No	Section Section Contraction Co	22				1,485 44,	2,295 185						4,711 257,		Amount	SOM PRODUCTION OF THE PROPERTY	20 P	489 581	702.896	7,541,907	15,828.249	917,984	97,982	686,393	5,442,841	255,750	951, 118
ints sale	Amount	Section of the sectio	9,127	024 141	00000000	-	12,240,060 1		-	110,417	614,749	Z AOZ EZE	1/2	50,499,657 4	A11 Ot	No	OFFICE AND PROPERTY OF THE PRO	œ	64	57	755 7	978 13	167	55	151	530 3	ω	2 773 27.
Merchants Wholesale	No	The state of the s	4	26	3 9			672 8	221 4			K		1,931 50,	tion and	Amount	A STATE OF THE PARTY OF THE PAR	40,396	1,361,807	1,069,162	25,121,376	14,612,652	387,754	166,663	5,085,750	11,057,275	1/	56,902,855
Merchants Retail	Amount	***	124,567	567 859	200 DOV	CTS COF	4°775°850	16,268,131	3,168,545	527,844	562,041	2.896.903		8173	Transportation and Public Utilities	No.	Company of the Compan	4	44 1.		CV	740		13			7	825 56
Mer	No°		20	35	2 2 2	7 7 7 0	777.67	1,011	185	178	198	531	1/	3,440		Amount		9622	632,165	92,965	141	2.10	950	145,074	446,069	02.70		173
ians	Amount	₩	4,501	7	רצע	1000	200,000	472,159	12,487	10.828	117,598	147,032	7	823,078	Financial	Amo	45	6,921,622	632	ನ	22,141,141	41,241	2,714,	143	446	986		75, 329, 173
Agrarians	CN		ω.	7	, K	0 0	-	_	ω	L.	20]	47]	1/	148 8	Fi	No		1.50	42	23	908	60% ST	TAT	T9 2	ST	255	7/	5,457
Province	The state of the s		P.E. Island	Nova Scotia	New Brunswick	codon		Ontario	Manitoba	Saskatchewan	Alberta	Br. Columbia	Yukon oocoo	TOTALS				PoE. Island	Nova Scotia	New Brunswick	Chebec ooo ooo	Vatario	Wanitoba occor	Alka cenewan .	ALDELUA	Br. Columbia	rukon oo : oo z	TOTALS

1/ Classes grouped to conceal identity of taxpayers.

Number of Corporate Taxpayers and Amount of Tax Assessed, by Occupation Classes and Provinces, Fiscal Year 1939-1940 21.

Province	Agr	Agrarians	Me R	Merchants Retail	Wh	Werchants Wholesale	Manu	Manufacturers	Re	Natural Resources	Common of the co
Comment of the appropriate Contract of the con	No	Amount	No	Amount	No	Amount	No.	Amount	No	Amount	
		*		ST3			Cartie of all all and	50	ACT ACCOMPANY ACT	**	- OC. Photo
P. E. Island	ω.	929	20	18,170	4	1,369	22	10,227	NIL	1	
Nova Scotia	7	77	92	85,343	36	26,108	102	616,779	27	62,647	
New Brunswick	23	99	113	086°69	46	149,690	74	569,033	18	24,229	
Onepec	70	8,762	1,112	613,338	559	1,826,385	1,485	6,673,097	59	910,454	
Ontario oppose	45	70,863	1,011	2,551,029	672	1,208,108.	2,295	27,894,997	123	6,039,559	
Manitoba	00	1,9873	185	475,716	221	727,429	146	250,060	15	1,492,651	
Saskatchewan		1,626	178	49,240	21	16,562	40	68,253	5	12,935	
Alberta	20	14,462	198	84,971	22	92,291	105	497,896	46	149,489	
Br. Columbia	47	22,058	52]	454,972	293	510,664	442	2,205,661	48	1,525,409	
Yukon 00000000	7/	7/	7	1/	7/	77	7/	1/	7	7	
Head Office	3	0	3	. 0	3	Co.		. 1		. 3	
TOTALS SALLS	148	120,386	3,440	4,582,759	1,931	4,558,606	4,711	58,585,983	400	10,217,371	e-continue -
	FF	Financial	Transpor Public	ransportation and Public Utilities	A11	Others	Uncle	Unclassified	335	STVLOL	
	No。	Amount	No	Amount	No	Amount	No	Amount	No.	Amount	Signetters.
		₩		€0		€/3	The Control of the Co	49	- William Control Control Control	•	Contraction of the last
P. E. Island	150	364,995	4	6,060	00	1,128	1	± §	216	402,625	
Nova Scotia	42	95,750		201,145	64	73,828	8	OAS	401	1,159,580	
New Brunswick	38	14,080		160,471	57	105,230	8	G.	377	892,778	
Chebec on one	808	2,590,578	237	5,881,475	755	1,097,215	ĝ	g	5,125	17,401,102	
Ontario	1,709	5,170,702		2,3104,555	978	2,044,471	0	Cas	7,053	47,084,285	
Mani to ba	757	558,569	. S	58,322	167	127,969	0	8	996	5,502,590	
Alberto	To	L40.049	7 C	24,999	55	14,688	9	3	280	207,632	
Dr Columbia	240	552,759	96	462,437	151	103,334	g	0	754	1,468,619	
Vilton Columbia	60%	154°558	2,7	001/65967	520	515,791	ĵ	g	2,338	7,008,253	
Head Office	7	7	1	7	Φ	35,362	9	0	8	35,362	
TOTALS	3,457	8.610.149	200		2000		Cite Character	3,487	efft vitCiiCaaj/RRP vergatjyo	3,487	
Debit adjustments		21.76 Samo 60	25	300000000	67,67	CTITICATO 4	9	5,487	17,618	79.1.66,311	
NET TOTALS .	2								0.0	962,842	Comme
Princip Cont & Superincipal State of the Sta	Springer (Springer of production	املی / ا	2000	mond to good	To Land to the lan	3	And the other transfer out the second	Committee Commit	17,0618	78,205,469	- Contraction

1/ Classes grouped to conceal identity of taxpayers

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Printed in the Dominion Bureau of Statistics by Courtesy of the Hon. J. A. MacKinnon, M.P.,
Minister of Trade and Commerce.

Government Publications

NON-TERIOR RELIGION

CANADA

DOMINION INCOME TAX, EXCESS PROFITS TAX AND SUCCESSION DUTY STATISTICS

TAX COLLECTIONS 1917 TO 1944 FISCAL YEARS

FSTIMATED DISTRIBUTION OF INDIVIDUAL TAXPAYERS FOR THE 1944 TAXATION YEAR

ASSESSMENT STATISTICS 1942-43 FISCAL YEAR

ASSESSMENT STATISTICS 1941-42 FISCAL YEAR

Prepared by the Taxation Division, Department of National Revenue and Published by Authority of Col. the Hon. C.W.G. Gibson, K.C., M.C., V.D., M.P., Minister of National Revenue.



OTTAWA 1944

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DEPARTMENT OF NATIONAL REVENUE - OTTAWA (Printed in the Dominion Bureau of Statistics)

TAXATION STATISTICS IN CANADA

INCOME TAX, EXCESS PROFITS TAX AND SUCCESSION DUTIES

New Basis of Compilation - In the published statement of 1943, notice was given that arrangements were under way for the publication of statistics on an Income Taxation Year basis. This year's statement takes the initial step in that direction and later statements will complete the transition.

The decision to make the change is occasioned by the growing interest in income tax statistics from an economic and social standpoint. Formerly the statistics were in the nature of an administrative report covering the annual work accomplished by the Taxation Division of the Department of National Revenue during a Government Fiscal Year. Now, it is believed that the statistics are of sufficient importance to be presented in the nature of a national report covering the income earned by, and the taxes levied on, all taxpayers in respect of a specific Calendar or Taxation Year. All income tax statistics must relate to a period of time. Formerly the statistics related to the Fiscal Year in which the income was assessed by the Department; thus, income earned in 1941 may be assessed in the 1942-43 Fiscal Year and becomes a part of the 1943 statistics. On the new basis the statistics will be related to the year in which the income is earned by the taxpayer and all incomes earned in 1941 will be combined to form the 1941 Taxation Year statistics regardless of when the assessments are made by the Department. This describes the change of basis in its broadest aspect. A more detailed account is provided in the body of the report where brief textual comments accompany each statistical table. The reader is cautioned to give due attention to these comments before considering the quantitative tables.

The report is divided into three sections:

Collection Statistics - No basic change in presentation from previous reports.

Assessment Statistics on a Taxation Year Basis - New basis of presentation.

Assessment Statistics on a Fiscal Year Basis - Old basis of presentation, continued for purposes of record only.

Collection Statistics - Collection statistics are gathered by the accounting section at the time the payments are made and therefore have the value of being very up to date. Their timeliness has been enhanced within the past two years by the adoption of the "pay-as-you-go" system which results in collecting tax substantially during the year in which the income is earned and, on the average, about ten months prior to the actual filing of an income tax return by the taxpayer. The payments on behalf of most taxpayers, however, are made by their employers and a cheque from one employer may cover the tax payments of hundreds of employees. At this stage therefore it is not possible to link the monies received to the individuals who are, in the final analysis, contributing the tax. Collection statistics, as such, are for this reason not capable of being closely related to the persons who are being taxed and any statistical tables which attempt to describe the taxpayer, such as by occupation or income class, must be based on the income tax return which is filed by the taxpayer many months after the payment of his tax.

Assessment Statistics on a Taxation Year Basis - A Taxation Year is a period of time during which income is received and becomes subject to tax at rates laid down in the "Income War Tax Act". In the case of individuals this period is almost always a Calendar Year and in the case of corporations it is the Calendar Year in which the corporation's fiscal period ends. The taxpayer's declaration of income for each Taxation Year is made on the official income tax return prescribed by the Minister. "Assessment Statistics" are gathered from these income tax returns after the returns have been checked and verified or corrected by the assessing section.

Assessment Statistics on a Taxation Year basis are a compilation of all statistics drawn from the assessed tax returns for a specific Taxation Year and the resulting table portrays the tax conditions in Canada for that specific year. Hitherto the Department of National Revenue has not issued statistics on a Taxation Year basis but the first step in this direction is being made in the present report.

Assessment Statistics on a Fiscal Year Basis - A Government Fiscal Year is a twelve-month period ending on March 31st in each year, the 1944 Fiscal Year consisting of the last nine months of 1943 and the first

three months of 1944. In the past the Department of National Revenue has issued all assessment statistics on a Fiscal Year basis and the figures were drawn from all returns actually assessed during the twelve-month period regardless of which Taxation Year the assessments applied to; thus, the Fiscal Year statistics would consist of the partial statistics for several Taxation Years.

In practice, prior to the outbreak of war, the returns assessed in a given Fiscal Year, say 1939, would predominantly consist of returns covering the 1937 Taxation Year. This is understood by recalling that most returns for the 1937 Taxation Year would be filed early in 1938 and would be assessed during the last nine months of 1938 and the first three months of 1939, thus becoming embodied in the March 31, 1939, Fiscal Year statistics. On this basis, the statistics were called 1939 statistics because the assessments were completed by the administration during the 1939 Fiscal Year even though the incomes were earned in 1937. However, the 1939 Fiscal Year statistics would not be precisely related to the 1937 Taxation Year. Each year some taxpayers die and the executors file a return for the period of the year up to the time of death. The administration will assess these returns rapidly in order to permit the early settlement of the estate. This procedure results in a number of 1937 Taxation Year returns being assessed in the 1938 Fiscal Year. On the other hand, some 1937 Taxation Year returns might involve points of contention requiring protracted consultations with the taxpayer and in such a case the return might not be finally assessed until the 1940 Fiscal Year.

It will be readily understood from the above paragraph that the Income Tax administration at any point of time is simultaneously assessing the tax returns for several different Taxation Years and that any report which groups the statistics on the basis of when the assessment was completed by the Department will contain a mixture of figures from different Taxation Years.

The value of income tax statistics from a national standpoint is greatly impaired if the figures cannot be related to a specific Taxation or Calendar Year and for this reason it has been decided to withhold the future publication of assessment statistics until they accurately reflect a given Taxation or Calendar Year. In the present report, however, the statistics for the 1943 and 1942 Fiscal Years are again reported on the old basis for purposes of record.

C. fran Ellioth

Deputy Minister of National Revenue for Taxation, Department of National Revenue.

Chief Statistician, Taxation Division, Department of National Revenue.

Mark F. Sprott

SECTION I - COLLECTION STATISTICS

TABLE A

TOTAL ANNUAL COLLECTIONS

The Taxation Division of the Department of National Revenue administers three acts of the Dominion Government, namely:

the "Income War Tax Act" enacted 1917, "The Excess Profits Tax Act, 1940",

"The Dominion Succession Duty Act" enacted 1941.

During the War of 1914-18 there was also enacted the "Business Profits War Tax Act" the administration of which was eventually merged with the Income War Tax Act administration. The Business Profits War Tax Act was substantially similar in intent to the present Excess Profits Tax Act and in the table below the collections under the two acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned.

Annual collections under these acts are given below on a Government Fiscal Year basis. All figures are given "net" after deducting refunds of any taxes in the same year.

ANNUAL COLLECTIONS OF THE TAXATION DIVISION

DEPARTMENT OF NATIONAL REVENUE

FISCAL YEAR		EXCESS		
ENDED	INCOME	PROFITS	SUCCESSION	
MARCH 31	TAX	TAX		
	\$	3	DUTTES	TOTAL
1917			*	2
1917	-	12,506,517	-	12,506,517
1919		21,271,084	-	21,271,084
1919	9,349,720	32,970,062	-	42,319,782
1920	20,263,740	44,145,184		
1921	46,381,824	40,841,401	_	64,408,924
1922	78,684,355	22,815,667		87,223,225
1923	59,711,538	13,031,462	-	101,500,022
1924	54,204,028	4,752,681	~	72,743,000
	`	4,702,001	-	58,956,709
1925	56,248,043	2,704,427	_	58,952,470
1926	55,571,962	1,173,449		56,745,411
1927	47,386,309	710,102		48,096,411
1928	56,571,047	956,031	_	57,527,078
1929	59,422,323	455,232	-	59,877,555
1930	69,020,726	177 700		
1931	71,048,022	173,300	-	69,194,026
1932	61,254,400	34,430	-	71,082,452
1933	62,066,697	3,000	-	61,257,400
1934	61,399,172	54	-	62,066,751
	01,055,172	Nil	-	61,399,172
1935	66,808,066	**	_	66,808,066
1936	82,709,803	11		82,709,803
1937	102,365,242	т п		102,365,242
1938	120,365,532	**		120,365,532
1939	142,026,138	**	_	142,026,138
1940	134.448.566	**		3.44.440.
1941	248,143,022	23,995,269	-	134,448,566
1942	510, 243, 017	135,168,345	6 056 574	272,138,291
1943	910,188,672	454,580,677	6,956,574	652,367,936
1944	1,151,757,035	468,717,840	13,273,483 15,019,831	1,378,042,832
TOTALS	4,337,638,999	1,281,006,214	35,249,888	5,653,895,101

TABLE B

COST OF COLLECTIONS

The cost of collecting the revenues enumerated in Table "A" is given below. These costs include salaries, printing, travelling expenses, stationery, supplies etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

COST OF COLLECTIONS

FISCAL YEAR ENDED	TOTAL ANNUAL	TOTAL	PERCENTAGE COST OF
MARCH 31	COLLECTIONS	COST	COLLECTION
	\$	\$	
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,935,988	2.24
1922	101,500,022 72,743,000	2,277,350 2,040,461	2.24
1924	58,956,709	1,935,242	3.28
2002	30,300,703	1,000,010	
1925	58,952,470	1,693,025	2.87
1926	56,745,411	1,726,057	3,04
1927	48,096,411	1,719,760	3.58 3.39
1928	57,527,078 59,877,555	1,948,077	3.55
1929	39,677,333	2,124,510	0.00
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,326 1,913,894	3.16
1934	61,399,172	1,313,034	3.16
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961 2,425,700	1.87
1939	142,026,138	2,423,700	1.70
1940	134,448,566	2,488,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,989	0.59
1943	1,378,042,832	5,442,752 7,959,762	0.39
1944	1,635,494,706	7,333,705	0.43
TOTALS	5.653.895.101	63,032,251	1.11

TABLE C

SUBDIVISION OF COLLECTIONS

I

INCOME WAR TAX ACT - SUBDIVIDED

The Income War Tax Act levies several different taxes on incomes, a brief description of which follows below:

General Income Tax on Individuals - This constitutes the main source of personal income tax and is levied under Section 9(1) of the Act. The rate structure is set forth in paragraphs A and AA of the First Schedule to the Act.

General Income Tax on Corporations - This is levied under Section 9(2) of the Act at rates set forth in paragraphs C, D and E of the First Schedule. The rate of tax has been unchanged since the 1940 Taxation Year at 18%, the rate for companies filing consolidated returns is 20%. Certain "Non-Resident Owned Investment Corporations" as defined in the Act are subject to a 22½ rate of tax.

Tax on Dividends and Interest -

- (A) If Paid to Residents in a Currency at a Premium in Excess of 5% Under Section 9B of the Act there is levied on residents of Canada a tax of 5% on interest and dividends paid by Canadian debtors if the payment is made in foreign currency which is at a premium in excess of 5%.
- (B) If Paid to Non-Residents Under Section 9B(2) of the Act there is levied a tax of 15% on non-residents of Canada in respect of all dividends, interest, copyright and certain other payments received from Canadian debtors. Interest on bonds issued or guaranteed by the Dominion of Canada is exempt from this tax and there are certain other qualifications not mentioned here.

15% Tax on Rents and Royalties Paid to Non-Residents - This tax is levied under Section 27 of the Act and is imposed on the income of non-residents of Canada from rents and royalties received from Canadian sources. The tax is therefore very similar to the 15% tax levied under Section 9B(2) which also applies to non-residents.

Gift Tax - Under Section 88 of the Act a tax is levied on gifts at rates varying from 10% to 28%.

National Defence Tax - Under Section 91 of the Act a "National Defence Tax" was imposed during the Taxation or Calendar Years 1940 and 1941. The tax was deductible at the source from payments of salary, wages, dividends or interest beginning on July 1, 1940 and terminating on August 31, 1942. It was cancelled when a system of tax deduction at source for general income tax was introduced on September 1, 1942. All deductions made during the eight months from January 1 to August 31, 1942, were credited to the general income tax of the individual concerned.

Although it was levied under a separate section of the Act this tax, while it existed, was an integral and important part of the general structure for taxing individuals and for this reason is shown below as part of the general tax collected under Section 9(1). This is considered a satisfactory method of revealing the growth of individual tax collections during the war period.

The actual collection of National Defence Tax during the life of the tax was as follows by months:

MONTH	AMOUNT COLLECTED	RATE OF DEDUCTION
AUGUST 1940 SEPTEMBER OCTOBER NOVEMBER DECEMBER JANUARY 1941 FEBRUARY MARCH APRIL	2,590	From July 1, 1940 to July 1, 1941 - Single person earning between \$600 and \$1,200 annually - 2% on total income Single person earning over \$1,200 annually - 3% on total income Married person earning over \$1,200 annually - 2% on total income.
MAY JUNE JULY	3,841,426 4,072,745 4,333,198 8,727,481 10,907,239 10,647,861 11,487,369 11,032,795 13,522,279 11,102,487	- From July 1, 1941 to August 31, 1942 - Single person earning between \$660 and \$1,200 annually - 5% on total income Single person earning over \$1,200 annually - 7% on total income Married person earning over \$1,200 annually - 5% on total income.
MARCH APRIL MAY JUNE JULY AUGUST SEFTEMBER BALANCE TOTAL COLLECTED	13,302,922 11,690,867 13,141,181 12,157,584 12,769,308 14,121,426 12,793,272 3,912,529	

1942 Deferred Tax - During 1942 the collection of individual income tax was converted to a "pay-as-you-go" basis. In order to facilitate this conversion the rates of taxation for the year 1942 were cut in half except in the case of individuals having investment income in excess of \$3,000. In the case of such persons a "Deferred Tax" was levied under Section 9A(1)(b) of the Act. This tax is payable upon the death of the taxpayer and therefore is designated as the "1942 Deferred Tax". The tax is imposed on investment income in excess of \$3,000 earned in the year 1942. The tax itself is non-recurring but revenues will be received from it for many years to come upon the death of those who were subject to the tax in 1942.

Until April 30, 1944, those liable for the Deferred Tax had the privilege of settling the liability immediately at a discount by paying the present value of the tax arrived at by the use of standard mortality tables and a 2% rate of interest. Collections of the Deferred Tax in the 1944 Fiscal Year therefore include payments from taxpayers who exercised this option during the year.

SUBDIVISION OF COLLECTIONS UNDER THE INCOME WAR TAX ACT

(For Fiscal Years ended March 31)

			1				
						1942	
	GENERAL IN	COME TAX	DIVIDENDS	TAX ON		DEFERRED	TOTAL
		T	AND	RENTS AND	GIFT	TAX	INCOME
	INDIVIDUALS	CORPORATIONS	INTEREST	ROYALTIES	TAX	SECT. 9A	WAR
YEAR	SECT. 9 - 1	SECT. 9 - 2	SECT. 9B	SECT. 27	SECT. 88	(1)(b)	TAX
	3	\$	3	3	\$	3	3
							*
1919	7,972,890	1,376,830	1 mily 12 mily	1.58 3.00 L. J.	ar a r⇔di ca	_	9,349,720
1920	13,195,314	7,068,426			-	-	20, 263, 740
1921	32,532,526	13,849,298	to all 🛥 Ibrig	2 g j + 23	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	40%	46,381,824
1922	39,820,597	38,863,758	John 6.753 €	Armite Lite	11301 g - 3000	_	78,684,355
1923	31,689,393	28,022,145	-	-	-	-	59,711,538
1924	25,657,335	28,546,693	100	- .3 ·	Land Section	a ≥200	54,204,028
1925	25,156,768	31,091,275	tars	1.50 mm = 1.8 mm	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	56,248,043
1926	23,849,475	31,722,487	in the first of the second	inar so - ii e	A 111.	_	55,571,962
1927	18,043,261	29,343,048	pt t⊫ jej	. 1 a .⇒ 1 d	1.7,	-	47,386,309
1928	23,222,891	33,348,156	in roze ∔a luar	4 of 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	a dula-	-	56,571,047
1929	24,793,449	34,628,874	the real policy in		N. 2	-	59,422,323
1930	27,237,502	41,783,224	-	-	-	***	69,020,726
1931	26,624,181	44,423,841	i garang	ada 🧭 🕳 ilitida		Ladring Tox	71,048,022
1932	24,772,846	36,481,554	arits is the activities	120 02 - 720	1 1 to - 10 14	sand (was but	61,254,400
1933	25,959,466	36,107,231	. Card to " 🕳 (12:00)	1. Ali 1. Al	TO SEE AND THE	144 °=	62,066,697
1934	29,183,715	27,385,822	4,829,635	-	-	-	61,399,172
	,						
1935	25,201,392	35,790,239	5,816,435	1 1 1 1 - 1 1 1	-	-	66,808,066
1936	32,788,746	42,518,971	7,207,601	N 1 4 7	194,485		82,709,803
1937	35,358,302	58,012,843	8,910,014	And the State of the Control of the	84,083	- '	102,365,242
1938	40,070,942	69,768,605	10,152,088	_	373,897	-	120,365,532
1939	46,591,449	85,185,887	9,903,046	8 4 5 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	345,756	S - 6 - 22 - 5 - 1	142,026,138
3040	45,000,000						
1940	45,008,858	77,920,002	11,121,632	A Professional Contraction	398,074	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	134,448,566
1941	103,308,249(x)		12,282,259	759,957	226,847	-	248,143,022
1942	295,874.285(x)		26,642,106	1,626,669	264,258	-	510,243,017
1943	533,915,059(x)		26,710,946	1,369,851	223,093	-	910,188,672
1944	809,570,762	311,378,714	25,670,804	1,272,389	1,546,633	2,317,733	1,151,757,035
TOTALS	2 367 300 657	1 000 000 055	340 046 667	E 000 000	7 657 304	0 73 8 78	1 777 470 007
TOTALD	2,367,399,653	1,809,989,055	149,246,566	5,028,866	3,657,126	2,317,733	4,337,638,999

(x) Includes National Defence Tax imposed under Section 91 of the Act as explained in the text above.

II

THE EXCESS PROFITS TAX ACT. 1940 - SUBDIVIDED

The Excess Profits Tax Act was imposed shortly after the outbreak of war in 1939 for the purpose of heavily taxing the excess business profits occurring in an expanded wartime economy. The Act applies to all forms of business enterprise whether conducted within a corporate, partnership or sole proprietorship structure.

Excess profits are defined as profits in excess of "Standard Profits". Standard Profits are defined as the average profit earned in the three best years of the four-year standard period extending from 1936 to 1939 inclusive. Businesses which were depressed during the standard period may apply to the Board of Referees for the award of a Standard Profit based on some yardstick other than the actual profits of the business during the years 1936 to 1939.

The Excess Profits Tax Act is not confined only to the taxing of "Excess Profits" as defined above. The Act also imposes a tax on "Total Profits" as indicated below. The tax is levied under Section 3

of the Act at rates laid down in the Second Schedule to the Act; these rates from 1940 to 1944 have been as follows:

EXCESS PROFITS TAX ON CORPORATIONS

- 1940 12% of total profits or 75% of excess profits whichever is greater.
- 1941 22% of total profits or 75% of excess profits whichever is greater.
- 1942 First Six Months Same tax rates as in 1941.
- 1942 Second Six Months 12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
- 1943 12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
- 1944 Unchanged from 1943.

Note: Corporations paying the 100% rate of tax on excess profits will have 20% of the tax refunded to them after the War.

No part of the 12% or 10% tax on total profits is refundable and no part of the 75% rate of tax on excess profits in effect prior to July 1, 1942, is refundable.

Corporations having a taxable profit of less than \$5,000 before deduction of any salary or wages paid to a shareholder were not subject to the Excess Profits Tax prior to July 1, 1942. After July 1, 1942, such corporations are subject only to the 12% tax on total profits.

EXCESS PROFITS TAX ON PARTNERSHIPS

OR INDIVIDUALS IN BUSINESS

- 1940 12% of total profits or 75% of excess profits whichever is greater.
- 1941 15% of total profits or 75% of excess profits whichever is greater.
- 1942 First Six Months Same tax rates as in 1941.
- 1942 Second Six Months 15% of total profits or 100% of excess profits whichever is greater.
- 1943 15% of total profits or 100% of excess profits whichever is greater.
- 1944 Unchanged from 1943.

Note: Taxpayers subject to the 100% rate of tax on excess profits will have 20% of the tax refunded to them after the War.

Partnerships or sole proprietorships earning less than \$5,000 per year before deduction for proprietor's salaries are not subject to Excess Profits Tax and in computing taxable income under the Act a maximum allowance of \$5,000 as a salary for each working proprietor is deductible.

In the table below the tax collections from partners or sole proprietors are listed under the heading "Individuals".

TABLE D

SUBDIVISION OF COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940 BY FISCAL YEARS

YEAR	INDIVIDUALS	CORPORATIONS	TOTAL
	\$ '	\$	3
1941	147,989	23,847,280	23,995,269
1942	3,483,384	131,684,961	135,168,345
1943	11,380,178	443,200,499	454,580,677
1944	21,417,744	447,300,096	468,717,840
TOTALS	36,429,295	1,046,032,836	1,082,462,131

III

THE DOMINION SUCCESSION DUTY ACT

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Estates of less than \$5,000 are wholly exempt from Dominion Succession Duty and estates of over \$5,000 are subject to varying exemptions ranging from \$20,000 for a widow to a minimum of \$1,000 per heir. The rates of duty also vary according to the relationship of the beneficiary to the deceased person. The range of Succession Duty is from 1% to 27%. Collections under the Act are not subdivided except on a provincial basis which is given under Table "E".

TABLE E

TAX COLLECTIONS BY PROVINCES

1942, 1943 AND 1944 FISCAL YEARS

Item			
	2010		
	1942	1943	1944
	\$.	₽	\$
Prince Edward Island	912,841	1,723,750	2,274,882
Nova Scotia	14,690,032	31,404,762	41,972,053
New Brunswick	9,893,145	18,155,793	26,660,624
Quebec	. 200,522,959	434,742,868	492,710,468
Ontario	325,868,874	689,138,536	782,248,910
Manitoba	23,557,597	46,345,749	64,149,086
Saskatchewan	5,734,542	11,290,614	18,676,916
Alberta	15,255,346	29,185,685	48,230,819
British Columbia	55,530,474	115,345,851	156,984,799
Yukon	399,519	709,202	1,570,122
Head Office	2,607	22	16,027
TOTALS	652,367,936	1,378,042,832	1,635,494,706
	INDIVIDUAL INCOME TAX COL	LECTIONS	
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	483,893	591,347	1,157,775
Nova Scotia	8,884,184	16,310,837	26,797,390
New Brunswick	5,834,096	8,816,323	13,366,548
Quebec	79,187,566	149,319,074	210,354,179
Ontario	146,906,862	261,167,282	380,379,713
Mani toba	13,002,356	22,061,338	34,840,084
Saskatchewan	4,425,455	8,177,793	14,525,921
Alberta	9,886,505	16,357,848	32,143,747
British Columbia	26,979,023	50,646,780	95,109,123
Yukon	281,792	466,421	891,392
Head Office	2,553	16	4,890
TOTALS	295,874,285	533,915,059	809,570,762
	CORPORATION INCOME TAX CO	LLECTI ONS	
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	263,733	815,994	549,933
Nova Scotia	2,655,727	5,263,936	3,944,078
New Brunswick	2,308,780	3,271,427	3,930,395
Quebec	69,046,153	131,067,863	127,786,553
Ontario	90,846,409	167,189,766	138,565,206
Manitoba	5,379,018	9,835,211	10,159,911
Saskatchewan	640,489	1,161,615	1,325,798
Alberta	2,934,560	6,127,392	6,651,768
British Columbia	11,729,942	23,185,431	18,149,497
Yukon	30,834	51,082	304,438
	54	6	11,137
Head Office			

TABLE E - Concl'd.

	TABLE E - Concl'	d.•				
Item	TAX ON DIVIDENDS AND INTEREST	AND INTEREST - COLLECTIONS				
Item	1942	1943	1944			
	. \$	*	\$			
Prince Edward Island	54.827	25,981	74,497			
Nova Scotia	132,740	142,245	137,976			
New Brunswick	72,015	81,171	77,326			
Quebec	8,370,613	8,313,456	8,023,661			
Ontario	15,157,640	15,552,746	14,954,767			
Manitoba	967,648	956,669	970,733			
Saskatchewan	66,283	61,702	86,184			
Alberta	139,143	285,787	215,077			
British Columbia	1,648,613	1,284,369	1,125,569			
Yukon	32,584	6,820	5,014			
TUKOII	J2, J04	0,020	3,014			
TOTALS	26,642,106	26,710,946	25,670,804			
	EXCESS PROFITS TAX COL	LECTIONS				
	1942	1943	1944			
	\$	\$				
Prince Edward Island	107,475	274,137	450,206			
Nova Scotia		9,431,877	10,649,031			
	2,934,395					
New Brunswick	1,605,100	5,842,460	8,520,253			
Quebec	39,971,887	140,288,745	139,662,464			
Ontario	68,930,877	238,067,692	238,642,308			
Manitoba	4,065,485	13,116,342	17,884,757			
Saskatchewan	535,986	1,740,872	2,522,022			
Alberta	2,118,544	6,069,346	8,786,159			
British Columbia	14,844,652	39,567,305	41,233,984			
Yukon	53,944	181,901	366,656			
TOTALS	135,168,345	454,580,677	468,717,840			
	SUCCESSION DUTY COLL	ECTIONS				
	1942	1943	1944			
	\$	\$	\$.			
Prince Edward Island	2,138	15,727	40,843			
Nova Scotia	79,129	249,199	399,371			
			323,156			
New Brunswick	67,557	142,227	4,288,815			
Quebec	3,371,435	5,193,092				
Ontario	3,003,417	6,243,663	8,016,707			
Manitoba	106,113	354,307	231,991			
Saskatchewan	21,434	144,201	203,046			
Alberta	102,282	304,337	361,129			
British Columbia	202,884	624,912	1,154,933			
Yukon	185	1,818	- 160(x			
TOTALS	6,956,574	13,273,483	15,019,831			

(x) Debit amount.

TABLE F

COLLECTIONS ON A "TAXATION YEAR" BASIS (i.e. Relating the Tax back to the Year in which the Income was Received)

The previous collection tables reflected the total taxes collected during a Government Fiscal Year without regard to which particular Taxation Years the revenues apply. In the following table the collection of the more important taxes are re-arranged in order to reveal the revenues received for the account of each succeeding Taxation Year.

A Taxation Year is a period of time during which income is received and becomes subject to tax Year. In the case of individuals the Taxation Year is almost always a Calendar Year. In the case of a corporation the Taxation Year is the Calendar Year in which the company's fiscal period ends. Under the present system of collection, a substantial portion of the taxes is collected during the year in which the income is earned, that is to say, during the Taxation Year, and the balance is almost entirely collected in the two following years.

The general Head Office account for a Taxation Year is held open for statistical purposes for a period of three years. Thereafter, any taxes collected for a "closed" year are credited to a "Combined Years Account". As of March 31, 1944, general Head Office accounts were open for the Taxation Years 1944, 1945 and 1942 and the "Combined Account" was known as 1917-41. All collections in the Combined Account are, in the table below, credited to the last year in the Combined Account which in the case above is 1941. In the succeeding year the "Combined Account" will be known as 1917-42 and all the collections in this account relatively small and as each Taxation Year eventually received in the Combined Account are period it is not believed that this procedure in any way affects the comparative table and it has the adventage of permanently closing off a Taxation Year for general statistical purposes. It is not to be understood until full payment is received.

The following table distributes the collections from individual and corporation income and excess profits tax on a Taxation Year basis. It will be noted that the collections for the last three years are still open.

INDIVIDUAL AND CORPORATION INCOME AND EXCESS PROFITS TAX COLLECTIONS BY TAXATION YEARS

TAXATION	INCOM	E TAX	EXCESS PE	OFITS TAX	TOTAL
YEAR	INDIVIDUALS	CORPORATIONS	INDIVIDUALS	CORPORATIONS	
1917 1918 1919	\$ 11,646,282 18,451,139 33,278,516	\$ 4,637,894 7,958,131 20,335,729	-	4	\$ 16,284,176 26,409,270 53,614,245
1920 1921 1922 1923 1924	39,214,266 29,434,661 24,656,682 25,132,971 24,531,166	35,730,601 26,622,035 26,862,248 30,625,328 31,631,290	-	-	74,944,867 56,056,696 51,518,930 55,758,299 56,162,456
1925 1926 1927 1928 1929	19,417,049 21,474,946 22,317,810 26,059,863 26,976,728	28,973,085 31,195,304 33,923,492 41,658,016 44,845,939	-		48,390,134 52,670,250 56,241,302 67,717,879 71,822,667
1930 1931 1932 1933 1934	26,748,223 26,830,974 28,590,083 26,168,150 34,134,623	37,294,532 31,104,795 26,499,449 29,222,435 44,524,671	-	-	64,042,755 57,935,769 55,089,532 55,390,585 78,659,294
1935 1936 1937 1938 1939	35,102,446 39,655,609 45,730,913 42,358,966 54,781,130	53,276,177 67,149,110 88,919,516 74,076,529 90,498,381	-	- - - -	88,378,623 106,802,719 134,650,429 116,435,495 145,279,511
1940 1941 1942 (x) 1943 (x) 1944 (x)	152,245,616 329,333,512 397,636,630 699,515,618 105,977,081	151,394,634 224,471,245 279,370,614 228,329,439 18,858,436	4,533,451 10,148,521 14,934,778 6,741,361 71,184	102,518,315 252,371,160 369,280,577 298,274,828 23,587,956	410,692,016 816,324,438 1,061,222,599 1,232,861,246 148,494,657
TOTALS	2,367,399,653	1,809,989,055	36,429,295	1,046,032,836	5,259,850,839

⁽x) The accounts for these Taxation Years are not yet closed and the figures are therefore not yet complete. There will be a small change in the 1942 account and substantial additions to the 1943 and 1944 accounts.

SECTION II

ASSESSMENT STATISTICS ON A TAXATION YEAR BASIS

In the introduction to this report it was stated that a change is contemplated in the future presentation of income tax statistics. It is proposed to present assessment statistics on a Taxation Year basis so that all taxpayers for a specific Taxation or Calendar Year together with their income and the tax resulting from that income can be shown in a single table. The development of such a table cannot be completed until all the tax returns for a specific year are assessed or otherwise accounted for. It is expected that the first report on such a basis will cover the 1941 Taxation Year and will be available by the summer of 1945, i.e. three years after all 1941 returns have been received.

It is realized, however, that for the purposes of study in the field of taxation and social reconstruction, information of a much more current nature is immediately required. The Department has therefore prepared an estimate of the current statistical position with regard to individual income tax showing the estimated number of individuals subject to income tax together with estimates of their total income, total tax payable and the amount refundable for the 1944 Taxation Year or Calendar Year. Current estimates of this nature will be continued from year to year.

Persons using or extracting information from this table are cautioned to bear in mind that the figures are estimates. In view of the rapidly changing tax conditions of the past few years it has not been possible to use statistics of previous years as a guide to any great extent. The estimate has been prepared with care but several assumptions have been necessary in compiling it and it is to be expected that the eventual figures for 1944 will differ in some degree from the estimate.

It will be recalled that the savings element or "refundable portion" of individual income tax was eliminated by Parliament as of July 1, 1944. This change has been taken into account in arriving at the estimate below. The amount of refundable tax is estimated at \$74,000,000 for the first six months of 1944.

TABLE A

ESTIMATED DISTRIBUTION OF INDIVIDUAL INCOME TAXPAYERS BY INCOME CLASSES, TAXATION YEAR 1944.

INCOME CLASS	TAXPAYERS	TAXABLE INCOME	TOTAL TAX PAYABLE	TOTAL AMOUNT REFUNDABLE	NET AMOUNT RETAINABLE
	No.	\$		3	\$
Below \$700 \$ 700 - 800 800 - 900 900 - 1,000	39,000 112,000 120,000 114,000	26,000,000 84,000,000 101,000,000 107,000,000	550,000 5,600,000 8,750,000 11,100,000	100,000 1,400,000 2,200,000 2,600,000	450,000 4,200,000 6,550,000 8,500,000
Below \$1,000	385,000	318,000,000	26,000,000	6,300,000	19,700,000
\$1,000 - \$1,100 1,100 - 1,200 1,200 - 1,300 1,300 - 1,400 1,500 - 1,500 1,500 - 1,600 1,700 - 1,800 1,800 - 1,900 1,900 - 2,000	93,000 85,000 143,000 144,000 146,000 143,000 132,000 120,000	97,000,000 98,000,000 179,000,000 194,000,000 212,000,000 227,000,000 236,000,000 242,000,000 243,000,000 234,000,000	11,800,000 13,100,000 12,800,000 14,600,000 16,500,000 18,200,000 19,100,000 20,800,000 22,400,000 23,700,000	2,400,000 2,400,000 2,000,000 2,200,000 2,500,000 2,700,000 2,700,000 3,100,000 3,400,000	9,400,000 10,700,000 10,800,000 12,400,000 14,000,000 15,500,000 16,400,000 17,700,000 20,300,000
\$1,000 - \$2,00	0 1.290.000	1,962,000,000	173,000,000	26,700,000	146,300,000

ESTIMATED DISTRIBUTION OF INDIVIDUAL INCOME TAXPAYERS BY INCOME CLASSES, TAXATION YEAR 1944. - Concl'd.

INCOME CLASS	TAXPAYERS	TAXABLE INCOME	TOTAL TAX PAYABLE	TOTAL AMOUNT NEFUNDABLE	NET AMOUNT RETAINABLE
	No.	\$	\$	i	\$
\$2,000 - 2,100 2,100 - 2,200 2,200 - 2,300 2,300 - 2,400 2,400 - 2,500 2,500 - 2,600 2,600 - 2,700 2,700 - 2,800 2,800 - 2,900 2,900 - 3,000	110,000 95,000 84,000 70,000 57,000 48,000 41,000 35,000 30,000 25,000	225,000,000 205,000,000 188,000,000 155,000,000 139,000,000 121,000,000 108,000,000 96,000,000 73,000,000	23,600,000 23,100,000 22,600,000 20,900,000 18,700,000 17,000,000 15,800,000 14,600,000 13,800,000 12,400,000	3,300,000 3,200,000 3,100,000 2,900,000 2,500,000 2,500,000 1,800,000 1,600,000 1,400,000	20,300,000 19,900,000 19,500,000 16,200,000 16,200,000 13,800,000 12,800,000 12,200,000 11,000,000
\$2,000 - \$3,000	595,000	1,404,000,000	182,500,000	24,100,000	158,400,000
\$3,000 - \$4,000 4,000 - 5,000	80,000 35,000	271,000,000 155,000,000	52,100,000 37,100,000	4,900,000 2,800,000	47,200,000 34,300,000
\$3,000 - \$5,000	115,000	426,000,000	89,200,000	7,700,000	81,500,000
\$5,000 - \$6,000 6,000 - 7,000 7,000 - 8,000 8,000 - 9,000 9,000 - 10,000	19,000 11,600 8,200 5,400 4,000	103,000,000 74,000,000 61,000,000 46,000,000 38,000,000	28,300,000 22,600,000 20,100,000 15,800,000 14,000,000	1,900,000 1,400,000 1,200,000 800,000 800,000	26,400,000 21,200,000 18,900,000 15,000,000 13,200,000
35,000 - \$10,000	48,200	322,000,000	100,800,000	6,100,000	94,700,000

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In arriving at the tax estimates contained in the preceding table it was necessary to estimate the distribution of taxpayers by marital status and number of dependent and taxtate each income group. For those who may be interested in this information the approximate basis used is given colow. The taxtactions "Dep't." or "Dep'ts." signify the full words "dependant" or "dependants".

TABLE B ESTIMATED NUMBER OF TAXPAYERS, TAXATION YEAR 1944

INCOME CLASS	SINGLE NO DEP'TS.	SINGLE ONE DEP'T.	SINGLE OVER ONE DEP'T.	MARRIED NO DEP'TS.	MARRIED ONE DEP'T.	MARRIED TWO DEP'TS.	MARRIED THREE DEP'TS.	MARRIED FOUR DEP'TS.	MARRIED FIVE DEP'TS.	MARRIED OVER FIVE DEP'TS.	GRAND TOTAL
				27,390 32,530 35,900 37,500 37,500 37,300 38,600	25,300 30,300 33,600 36,100 35,200 34,500 33,000 30,300	DEP'TS.	PRP'TS.	DEP*TS.	DEP*TS.		39,000 112,000 120,000 114,000 93,000 85,000 144,000 146,000 146,000 148,000 138,000 132,000
2,100 - 2,200 2,200 - 2,300 2,300 - 2,400 2,400 - 2,500 2,500 - 2,700 2,700 - 2,800 2,900 - 3,000 3,000 - 4,000 4,000 - 4,500 4,500 - 6,000 5,000 - 6,000 7,000 - 8,000	9,800 7,900 6,400 5,200 4,100 2,900 2,500 4,400 2,200 1,400 2,000 1,400 1,100	500 425 425 250 250 250 160 170 175 300 125 100 80 100 70 60	200 75 75 50 50 50 50 50 25 25 20 20 40 30 25 25 20 20 40	29,400 25,700 23,500 19,700 16,100 13,600 11,800 10,200 9,200 7,900 17,300 8,300 6,700 4,500 3,700 2,600	27,200 23,600 20,700 17,300 14,000 11,800 10,000 8,500 7,300 6,000 13,100 6,300 5,100 3,200 4,300 2,500 1,600	21,000 18,300 16,400 13,600 11,000 9,300 7,900 6,800 5,700 4,800 10,300 4,000 2,600 3,600 2,100 1,500	10,800 9,500 8,400 7,000 5,400 4,500 3,900 2,600 2,200 4,700 2,300 1,800 1,200 1,700 1,000	5,400 4,700 4,200 3,500 2,800 2,900 1,600 1,200 900 1,900 700 500 700 500 400	3,000 2,700 2,400 1,500 1,300 1,000 800 700 500 1,000 500 400 250 300 170	700 700 700 700 600 500 950 450 380 250 260 130	110,000 95,000 84,000 70,000 57,000 48,000 41,000 35,000 25,000 25,000 21,000 11,600 11,600 8,200
8,000 - 9,000 9,000 - 10,000 10,000 - 15,000 15,000 - 20,000 25,000 - 50,000 50,000 - 100,000 0ver \$100,000	800 700 1,700 800 460 900 280 100	30 30 90 40 20 50 15 5	10 10 30 10 10 10 5 Nil	1,700 1,300 2,800 1,000 450 600 110 25	1,000 700 1,600 600 240 300 35 5	1,000 600 1,400 500 190 230 25 5	500 370 800 270 80 90 20 5	240 200 380 120 30 50 10 5	70 60 120 40 20 20 N11 "	50 30 80 20 Nil "	5,400 4,000 9,000 3,400 1,500 2,250 500 150

SECTION III

ASSESSMENT STATISTICS ON A GOVERNMENT FISCAL YEAR BASIS

In the past the Department has issued assessment statistics on a Government Fiscal Year basis. It was explained in the introduction to this report that these statistics in general related to incomes earned two years previous to the date of the particular Fiscal Year and that in this way the statistics could be satisfactorily linked to a specific Taxation Year although the connection was never a precise one.

Since the outbreak of War the number of returns to be assessed has increased so rapidly that it has not been possible to clear all returns in a twelve-month span of time. Certain taxpayers joined the armed services and were not readily available to clarify points requiring attention by the assessor. There has also been a considerable movement in the working population which has retarded the normal speed of assessing. Most important of all, the actual filing date for tax returns which was April 30 in the case of 1940 Taxation Year returns was altered to March 31 for the 1941 return, to June 30 for the 1942 return and then back to April 30 in the case of the 1943 return. All these factors have combined to upset the relationship between the returns assessed in a certain Fiscal Year and the returns filed for a certain Taxation Year.

As stated in Section II of this report it has been decided in the future to withhold the publication of assessment statistics until all the returns for a specific Taxation Year have been assessed and assembled into a single report. For purposes of record, however, the statistics for the 1942 and 1943 Fiscal Years are included in this report and in each case there is a preliminary statement showing the composition of the statistics with respect to specific Taxation Years.

1942-43 FISCAL YEAR ASSESSMENT STATISTICS

During the Government Fiscal Year 1942-43, ending on March 31, 1943, there were assessed 642,126 individual tax returns and 9,956 corporation tax returns. These returns were distributed as follows by Taxation Years.

	Taxpayers Assessed No.	Total Income Assessed	Total Tax Assessed \$
Individual Assessments relating to the 1940 Taxation Year or earlier	316,468	788,769,066	67,959,268
Individual Assessments relating to the 1941 Taxation Year	325,126	636,812,924	47,935,098
Individual Assessments relating to the 1942 Taxatinn Year	532	1,144,309	194,421
Total Individual Assessments made in the 1942-43 Fiscal Year	642,126	1,426,726,299	116,088,787
Corporation Assessments relating to the 1940 Taxation Year or earlier	6,573	378,706,862	59,629,407
Corporation Assessments relating to the 1941 Taxation Year	3,273	63,352,394	11,187,810
Corporation Assessments relating to the 1942 Taxation Year	109	960,068	181,277
Corporation Assessments relating to the 1943 Taxation Year	1	-	100
Total Corporation Assessments made in the 1942-43 Fiscal Year	9,956	443,019,324	.70,998,594

TABLE A

1942-43 Assessment Statistics

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED		
	Pr	ince Edward Isl	and		Nova Scotia			
	No.	\$	\$	No.	3	3		
Below \$1,000 \$1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 6,000 6,000 to 7,000 7,000 to 8,000 8,000 to 9,000 9,000 to 10,000 10,000 to 15,000 20,000 to 25,000 25,000 to 30,000 35,000 to 35,000 35,000 to 40,000 40,000 to 45,000 0ver \$50,000	334 745 436 174 77 43 17 16 9 4 4 3 (x) Nil (x)	288,091 1,069,250 1,057,725 608,263 337,079 232,024 110,194 120,236 74,160 37,719 44,262 70,919 (x) Ni1 (x) Ni1 '" ""	4,408 35,838 35,377 32,837 23,257 19,338 8,955 16,632 7,953 6,423 8,244 24,645 (x) Nill (x) Nill """	3,929 9,592 4,498 1,363 501 271 151 97 76 44 93 18 11 N11 "" (x) (x)	3,444,715 13,760,895 10,791,071 4,630,906 2,218,006 1,497,890 957,957 733,349 646,494 414,566 1,142,049 300,497 552,516 N11 " (x) (x)	56,049 534,406 413,302 258,956 162,299 135,469 99,471 103,265 99,820 68,232 233,281 85,966 271,623 N11 " " (x) (x)		
TOTALS	1,862	4,069,922	223,907	20,644	41,090,911	2,522,139		
		New Brunswick		Quebec				
	No.	\$	\$	No.	\$	\$		
Below \$1,000 \$1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 6,000 6,000 to 7,000 7,000 to 8,000 8,000 to 9,000 9,000 to 10,000 15,000 to 20,000 20,000 to 25,000 25,000 to 35,000 35,000 to 35,000 35,000 to 40,000 40,000 to 45,000 40,000 to 50,000 Over \$56,000	2,576 5,132 2,981 1,071 455 247 149 74 50 50 96 35 7 5 8 3 5 9	2,220,729 7,526,057 7,214,388 3,652,987 2,017,809 1,341,481 962,157 547,553 424,723 475,792 1,159,202 607,323 154,891 142,694 256,049 114,729 212,872 233,331 725,447	39,146 300,595 301,989 228,437 179,546 152,352 140,847 90,535 77,581 101,300 304,724 190,819 55,255 51,674 87,439 50,365 92,919 103,773 374,083	26,335 50,551 25,275 10,383 5,032 2,548 1,495 1,043 809 623 1,474 546 297 199 101 77 53 37 205	22,835,767 72,187,459 60,887,441 35,613,400 22,333,408 13,887,384 9,645,432 7,755,232 6,830,553 5,892,204 17,722,326 9,404,912 6,494,910 5,427,672 3,359,694 2,779,367 2,278,724 1,723,763 19,458,080	281,739 2,314,124 2,120,559 1,810,126 1,568,251 1,252,153 1,065,256 1,025,013 1,045,660 1,001,709 3,660,268 2,490,154 1,955,353 1,762,457 1,133,367 999,998 851,408 632,504 8,642,321		
TOTALS	12,958	29,992,214	2,923,379	127,083	326,517,728	35,632,420		
(x) Less than 3 indies	due 1 According	-						

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE A - Cont'd.

1942-43 Assessment Statistics

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	
		Ontario		Manitoba			
	No.	3	\$	No.	3	3	
		"			*	·P	
Below \$1,000	61,517	52,919,185	723,591	5,969	5,125,296	80,836	
\$1,000 to 2,000	141,789	210,004,289	7,260,139	13,896	20,741,791	714,708	
2,000 to 3,000 3,000 to 4,000	74,272 23,515	178,038,760	6,942,125	7,380	17,819,093	704,272	
4,000 to 5,000	9,159	80,306,375 40,791,413	4,655,300 3,318,901	2,694	9,184,578	574,843	
5,000 to 6,000	4,534	24,739,010	2,523,924	586	4,707,439 3,200,754	391,588 340,163	
6,000 to 7,000	2,681	17,289,520	2,130,091	406	2,619,162	331,690	
7,000 to 8,000	1,831	13,662,419	1,960,703	247	1,834,459	269,115	
8,000 to 9,000	1,148	9,802,565	1,576,395	151	1,289,663	218,609	
9,000 to 10,000	839	7,989,805	1,410,098	127	1,201,385	210,628	
10,000 to 15,000	1,923	22,943,566	4,973,910	310	3,761,408	831,805	
15,000 to 20,000 20,000 to 25,000	741 284	12,706,621 6,249,019	3,416,215	115 43	1,972,293	508,494	
25,000 to 30,000	136	3,724,925	1,175,926	19	965,010 511,615	292,465 132,469	
30,000 to 35,000	90	2,907,309	902,648	10	317,897	104,163	
35,000 to 40,000	56	2,101,799	716,680	11	408,731	143,579	
40,000 to 45,000	45	1,905,227	698,299	8	338,531	119,856	
45,000 to 50,000	32	1,529,665	568,567	4	188,708	60,576	
Over \$50,000	126	13,159,772	6,550,402	9	546,042	224,532	
TOTALS	324,718	702,771,244	53,384,043	33,045	76,733,855	6,254,391	
	Saskatchewan			Alberta			
	No:	\$		No. 3 3			
	No:	*	\$	No.	\$	\$	
Below \$1,000	4,256	3,642,800	45,928	5,682	4,909,547	51,441	
\$1,000 to 2,000	7,470	10,948,972	330,808	11,375	16,776,829	467,321	
2,000 to 3,000	4,772	11,647,248	394,440	6,246	15,087,044	494,647	
3,000 to 4,000	1,766	6,008,064	327,549	2,107	7,141,931	384,415	
4,000 to 5,000 5,000 to 6,000	606	2,701,975	217,063	745	3,300,220	251,099	
6,000 to 7,000	132	1,364,947 854,514	140,154 106,601	363 199	1,961,708 1,270,418	192,802	
7,000 to 8,000	82	612,943	89,355	107	797.689	112,322	
8,000 to 9,000	52	440,430	78,822	57	486,580	72,868	
9,000 to 10,000	34	320,460	59,866	41	384,381	65,801	
10,000 to 15,000	67	797,778	177,536	110	1,309,929	266,753	
15,000 to 20,000	12	202,525	57,820	27	461,581	122,544	
20,000 to 25,000 25,000 to 30,000	3 3	65,570 93,373	23,807 27,813	18	404,442 2 6 5.856	98,128 71,471	
30,000 to 35,000	Nil Nil	93,373 Nil	Nil	5	183,955	61,137	
35,000 to 40,000	(x)	(x)	(x)	(x)	(x)	(x)	
40,000 to 45,000	Nil	Nil	Nil	(x)	(x)	(x)	
45,000 to 50,000	"	n	17	Nil	Nil	Nil	
Over \$50,000	17	n	11	3	189,493	37,230	
TOTALS	19,505	39,701,599	2,077,562	27,095	54,931,603	2,905,558	

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE A - Concl'd.

1942-43 Assessment Statistics

TAXPAYERS ASSESSED No. 13,689 34,957	TOTAL INCOME ASSESSED British Columb	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	
13,689						
13,689	. \$	-	Yukon			
34,957			No.	\$	\$	
17,145 4,451 1,590 835 453 288 162 134 294 102 51 16 13 15 8 4	11,748,410 52,172,015 40,824,710 15,068,761 7,051,565 4,511,981 2,920,732 2,129,342 1,541,913 1,264,253 3,487,110 1,726,930 1,140,342 450,053 461,164 526,588 332,612 189,498 1,182,533	184,235 2,073,124 1,733,195 999,891 636,251 438,196 356,486 304,768 251,752 231,113 759,318 470,445 336,433 150,098 142,903 175,006 144,101 71,827 520,796	44 481 277 104 34 14 5 3 (x) 7 Nil (x) (x) Nil	39,165 705,109 660,837 363,265 144,265 81,846 31,180 22,239 26,453 (x) 112,352 Nil (x) Nil	470 35,948 43,309 28,619 17,908 10,982 4,175 4,100 4,371 (x) 35,568 Nil (x) (x) Nil	
74,244	148,730,512	9,979,938	972	2,186,711	185,450	
No. 124,331,275,988 143,282 47,628 19,259 9,691 5,688 3,788	CANADA \$ 107,173,705 405,912,666 344,028,317 162,578,530 85,603,179 52,819,025 35,661,266 28,215,461	1,467,843 14,067,011 13,183,215 9,300,973 6,766,163 5,205,533 4,399,151 3,975,808				
2,537 1,896 4,378 1,599 714 388 227 162 119 82 369	21,563,534 17,980,565 52,479,982 27,453,601 16,026,700 10,616,188 7,488,068 5,931,214 5,067,966 3,864,965 35,261,367	3,433,831 3,155,170 11,251,407 7,367,102 4,913,193 3,371,908 2,431,657 2,085,628 1,906,583 1,457,247 16,349,364				
	No. 1,590 835 453 288 162 134 294 102 51 16 13 15 8 4 17 74,244 No. 124,331 275,988 143,282 47,628 19,259 9,691 5,688 3,788 2,537 1,896 4,378 1,599 714 388 227 162 119 82 369	1,590	1,590	1,590	1,590	

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE B

1942-43 Assessment Statistics

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED		
	Prince Edward Island				Nova Scotia			
	No.	\$	\$	No.	\$	\$		
Agrarians Professional Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others	12 60 1,312 245 9 Nil (x) Nil 224	38,333 198,516 2,466,762 854,858 15,820 Nil (x) Nil 495,633	1,539 14,124 111,684 47,731 361 Ni1 (x) Ni1 48,468	17 207 19,025 353 (x) 20 13 4 1,005	78,266 1,170,112 35,319,232 1,751,816 (x) 114,731 362,347 32,269 2,262,138	5,690 161,477 1,806,686 160,324 (x) 13,292 197,962 9,255 167,453		
TOTALS	1,862	4,069,922	223,907	20,644	41,090,911	2,522,139		
		New Brunswic	k	Quebec				
	No.	\$	\$	No.	\$	\$		
Agrarians Professional Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others	11 352 11,029 983 5 34 23 25 496	21,978 1,566,556 21,974,305 3,570,371 33,732 245,607 304,362 503,973 1,771,330	459 184,507 1,629,346 333,980 7,007 32,951 112,810 217,455 404,864	72 3,440 110,396 5,069 503 24 4,332 134 3,113	232,325 16,668,836 237,401,127 20,910,365 2,984,693 146,859 25,405,540 5,758,213 17,009,770	5,205 2,241,821 18,795,685 1,739,904 410,292 30,086 6,067,736 2,225,384 4,116,307		
TOTALS	12,958	29,992,214	2,923,379	127,083	326,517,728	35,632,420		
		Ontario		Manitoba				
	No.	\$	\$	No.	\$	\$		
Agrarians Professional Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others	784 4,604 288,470 12,222 411 116 11,382 195 6,534	2,152,823 20,909,394 569,853,579 38,441,305 2,101,173 309,274 38,740,837 7,406,776 22,856,083	79,834 2,516,826 33,925,046 2,804,541 276,347 14,003 6,234,809 3,495,545 4,037,091	392 989 28,191 1,542 54 3 163 102 1,609	679,600 4,229,959 60,581,921 4,912,205 166,942 17,702 935,025 1,209,812 4,000,689	34,661 507,032 4,416,640 357,865 10,438 3,061 92,735 327,922 504,047		
TOTALS	324,718	702,771,244	53,384,042	33,045	76,733,855	6,254,391		

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE B - Concl'd.

1942-43 Assessment Statistics

	OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TO TAL TAX ASSESSED		
			Saskatchewan		Alberta				
		No.	\$	\$	No.	\$	\$		
	Agrarians Professional Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others	1,544 590 15,678 1,208 14 N11 208 10 253	3,586,810 2,349,191 29,285,157 3,260,937 56,397 Nil 565,920 46,435 551,752	205,835 244,796 1,322,483 181,964 6,349 Ni1 59,738 5,675 50,722	497 408 24,588 731 23 (x) 167 19 662	1,244,534 2,007,643 46,848,357 2,139,514 103,979 (x) 729,763 212,129 1,645,684	63,113 271,743 2,160,495 121,304 10,745 (x) 89,322 41,548 147,288		
	TOTALS	19,505	39,701,599	2,077,562	27,095	54,931,603	2,905,558		
			British Columbia			Yukon			
		No.	\$	\$	No.	3	\$		
	Agrarians Professional Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others	240 796 66,424 1,161 111 181 2,773 86 2,472	644,999 3,652,496 123,160,832 3,005,577 292,793 501,223 10,192,986 1,078,756 6,200,850	43,876 439,275 6,815,478 153,965 13,702 28,835 1,644,429 290,479 549,900	Nil 7 883 18 Nil 16 3 Nil 45	N11 58,471 1,895,582 67,809 Ni1 45,381 7,086 Ni1 112,382	N11 15,430 150,229 5,651 N11 5,131 458 N11 8,551		
	TOTALS	74,244	148,730,512	9,979,939	972	2,186,711	185,450		
		CANADA No. \$ \$							
	Agrarians Professional Employees Merchants Manufacturers Naturel Resources Financial Personal Corporations All Others TOTALS	3,569 11,453 565,996 23,532 1,130 394 19,064 575 16,413	8,678,668 52,811,174 1,129,786,854 78,914,757 5,755,529 1,380,777 77,243,866 16,248,363 56,906,311 1,426,726,299	440,212 6,597,031 71,133,772 5,907,229 735,241 127,349 14,499,999 6,613,263 10,034,691					
_									

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE C
1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED		
	Pri	nce Edward Isla	nd		Nova Scotia			
	No.	\$	\$	No.	*	*		
Below \$1,000 \$ 1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 10,000 10,000 to 15,000 25,000 to 25,000 25,000 to 50,000 50,000 to 50,000 100,000 to 500,000 0ver \$500,000	32 10 6 7 8 19 17 7 (x) 14 7 (x) 3	11,539 15,200 15,669 24,174 36,325 130,062 217,427 130,057 (x) 500,109 503,125 (x) 2,068,003	1,749 2,215 2,432 3,353 5,962 20,996 35,199 23,638 (x) 77,154 93,390 (x) 100,328	189 75 37 27 27 48 21 8 11 14 9 7 N11	69,110 107,959 91,824 91,214 122,050 353,240 262,396 137,390 241,386 483,512 628,514 1,296,350 Nil	11,725 18,254 15,535 15,297 20,744 61,285 43,832 23,369 40,615 78,347 107,098 211,770 Nil		
	New Brunswick			Quebec				
	No.	\$	\$	No.	\$	\$		
Below \$1,000 \$1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 10,000 15,000 to 25,000 25,000 to 50,000 25,000 to 50,000 5,000 to 500,000 0,000 to 500,000 0,000 to 500,000 0,000 to 500,000	175 49 37 21 11 37 14 5 5 17 8 12 N11	60,522 73,764 88,728 73,996 49,288 257,315 175,159 86,594 132,306 591,550 555,635 1,899,815 N11	10,431 12,618 14,966 12,662 8,595 43,679 30,567 14,917 22,063 102,521 93,268 328,770 Ni1	396 175 109 76 72 161 105 69 39 166 136 145	153,568 .257,068 .277,704 .270,243 .320,225 .1,182,361 .1,298,404 .1,233,669 .906,900 .6,127,613 .10,225,580 .31,235,484 .44,214,054	25,794 43,199 45,277 45,726 53,032 193,996 213,038 198,713 143,129 960,904 1,609,888 4,811,330 7,764,784		
TOTALS	391	4,044,672	695,077	1,690	97,705,873	16,108,810		

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE C - Cont'd.

1942-43 Assessment Statistics

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED		
		Ontario			Manitoba			
	No.	\$	\$	No.	\$ '	3		
Below \$1,000 \$ 1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 10,000 10,000 to 15,000 20,000 to 25,000 25,000 to 50,000 50,000 to 100,000 100,000 to 500,000 Over \$500,000	1,249 523 268 216 182 402 171 112 66 216 172 155 54	476,260 686,664 667,201 750,209 822,291 2,863,017 2,071,060 2,061,340 1,464,677 7,748,203 12,512,630 33,346,132 227,704,567	83,105 118,511 114,735 130,317 144,197 490,154 354,986 340,076 249,226 1,300,766 1,993,006 5,631,634 35,578,090	427 115 74 54 46 57 29 17 12 32 17 18 3	149,857 165,354 184,100 188,313 208,174 405,598 346,242 291,620 278,625 1,122,459 1,250,610 3,800,733 1,998,207	25,362 27,695 31,031 31,831 35,199 66,818 58,504 49,854 46,930 177,264 209,415 558,741 326,812		
	Saskatchewan			Alberta				
	No.	\$	\$	No.	\$	\$		
Below \$1,000 \$ 1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 10,000 10,000 to 20,000 20,000 to 25,000 25,000 to 50,000 50,000 to 500,000 0ver \$500,000	136 44 20 9 16 32 12 (x) 4 3 4 6 N11	38,080 63,085 49,864 30,887 71,035 229,745 148,800 (x) 88,922 104,218 261,001,890 Nil	7,028 12,435 9,019 5,379 12,639 41,398 24,624 (x) 14,579 17,437 46,445 179,382 Ni1	211 71 45 31 25 48 19 16 11 19 8 11	69,577 105,029 109,422 106,853 109,667 337,090 228,710 273,693 242,649 657,352 599,060 4,504,602 (x)	11,720 17,188 18,494 17,386 17,884 56,422 38,092 45,648 38,255 106,726 98,056 639,561 (x)		
TOTALS	286	2,097,582	370,365	515	7,343,704	1,104,432		

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE C - Concl'd.

1942-43 Assessment Statistics

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED		
		British Columbi	8.		Yukon			
	No.	\$	\$	No.	\$	\$		
Below \$1,000 \$ 1,000 to 2,000	785 290	286,520	50,471	-	-	-		
		420,196	74,039	-	-	~ .		
2,000 to 3,000 3,000 to 4,000	148 105	366,304	63,143	-	-	-		
4,000 to 5,000	80	366,266 360,729	61,537 63,216	_	-	-		
5,000 to 10,000	176	1,222,681	209,012		•	-		
10,000 to 15,000	67	832,941	143,857		-	_		
15,000 to 20,000	33	587,252	102,282		_			
20,000 to 25,000	13	295,545	51,324			_		
25,000 to 50,000	35	1,149,611	197,779	_		400		
50,000 to 100,000	20	1,465,485	249,766	-	-	-		
100,000 to 500,000	24	5,203,207	877,523	-	-	**		
Over \$500,000	7	8,168,782	1,385,200	-		**		
TOTALS	1,783	20,725,519	3,529,149	(1)	(1)	(1)		
		CANADA						
	No.	3	\$					
Below \$1,000	3,600	1,315,033	227,385					
\$ 1,000 to 2,000	1,352	1,894,319	326,154					
2,000 to 3,000	744	1,850,816	314,632					
3,000 to 4,000	546	1,902,155	323,488					
4,000 to 5,000	467	2,099,784	361,468					
5,000 to 10,000	980	6,981,109	1,183,760					
10,000 to 15,000	455	5,581,139	942,699					
15,000 to 20,000	267	4,801,615	798,497					
20,000 to 25,000	161	3,653,010	606,141					
25,000 to 50,000	516	18.484,627	3,017.898					
50,000 to 100,000	381	28,001.695	4.502,332					
100,000 to 500,000 Over \$500,000	378 108	82,299,213 284,153,613	13,238,711					
0.01 4000,000	100	204,100,013						
TOTALS	9,956	443,019,324	70,998,594					

⁽¹⁾ Yukon included with totals for Canada but not analysed in order to conceal identity of taxpayers.

TABLE D

1942-43 Assessment Statistics

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL, INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
	Pr	ince Edward Isla	nd		Nove Scotia	
	No.	\$	\$	No.	\$	*
Agrarians	4	776	122	. 4	10,125	1,800
Merchants Manufacturers	21	84,880 109,701	12,973	227 75	995,012	169,297
Natural Resources	Nil	Nil	17,320 Nil	27	921,844 412,344	156,657 65,766
Financial	71	3,403,429	328,673	40	327,436	46,388
Public Utilities	3	27,124	3,640	41	747,305	123,706
All Others	8	25,780	3,688	59	470,879	84,257
TOTALS	130	3,651,690	366,416	473	3,884,945	647,871
	New Brunswick			Quebec		
	No.	#	\$	No.	\$	\$
Agrarians	4	699	113	(x)	(x)	(x)
Merchants	177	1,499,450	253,562	584	17,347,516	2,920,926
Manufacturers	65	1,279,227	223,676	495	44,461,429	7,254,358
Natural Resources	15	208,783	35,945	17	5,050,268	887,755
Financial	44	58,834	10,243	183	9,331,170	1,440,451
Public Utilities	27	383,061	63,025	122	15,108,148	2,550,069
All Others	59	614,618	108,513	289	6,407,342	1,055,251
TOTALS	391	4,044,672	695,077	1,690	97,705,873	16,108,810
		Ontario			Manitoba	
	No.	\$	\$	No.	*	3
Agrarians	17	265,922	43,941	15	700,142	112,194
Merchants	1,147	14,537,103	2,486,190	321	4,251,154	696,568
Manufacturers	1,155	230,036,300	36,120,991	133	1,569,554	263,093
Natural Resources	58	19,271,433	3,206,080	3	13,430	2,391
Financial	730	8,952,437	1,362,836	201	2,446,013	354,076
Public Utilities	144	13,773,356	2,251,822	26	613,661	95,781
All Others	535	6,337,700	1,058,943	202	795,938	121,353
TOTALS	3,786	293,174,251	46,530,803	901	10,389,892	1,645,456

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE D - Concl'd.

1942-43 Assessment Statistics

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
		Sa ska tchewan			Alberta	
	No.	3	3	No.	3	\$
Agrarians	8	32,310	5,786	16	27,692	4,209
Merchants	160	709,969	124,553	198	2,217,831	340,636
Manufacturers	24	863,079	154.014	48	2,669,501	369,742
Natural Resources	(x)	(x)	(x)	33	343,633	53,394
Financial	56	274,278	30,821	77	175,496	27,682
Public Utilities	11	114,708	18,827	24	303.185	51,799
All Others	28	203,338	36,364	119	1,606,366	256,970
All Others	40	200,000	30,004	113	1,000,000	200,910
TOTALS	286	2,097,582	370,365	515	7,343,704	1,104,432
	British Columbia			Yukon		
	No.	*	8	No	\$	\$
Agrarians	20	118,849	19,479	-		
Herchants	680	5.792,626	966.476	40	_	
Manufacturers	333	7,238,017	1,241,243			
Matural Resources	29	527,745	93,155		_	
Financial	241	731.129	123,780		_	
	136	5,242,934	900,929	-	-	
Public Utilities					-	-
All Others	344	1,074,219	184,087	dia dia		-
TOTALS	1,783	20,725,519	3,529,149	(1)	(1)	(1)
		Canada				
	No.	\$	ğ			
Agrarians	68	1,156,515	187,644			
Merchants	3,515	47,435,541	7,971,181			
Manufacturers	2,351	289,148,652	45,801,094			
Hatural Resources	182	25,827,636	4,344,486			
Pinancial	1,642	25,600,122	3,724,950			
Public Utilities	534	36,313,482	6,059,598			
All Others	1,643	17,636,180	2,909,426			
TOTALS	9,956	443,019,324	70,998,594			

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

⁽¹⁾ Yukon included with totals for Canada but not analysed in order to conceal identity of taxpayers.

1941-42 FISCAL YEAR ASSESSMENT STATISTICS

During the Government Fiscal Year 1941-42, ending on March 31, 1942, there were assessed 387,725 individual tax returns and 9,178 corporation tax returns. These returns were distributed as follows by Taxation Years.

	TAXPAYERS ASSESSED No.	'TOTAL INCOME ASSESSED \$	TOTAL TAX ASSESSED
Individual Assessments relating to the 1939 Taxation Year or earlier	95,249	370,885,189	25,445,416
Individual Assessments relating to the 1940 Taxation Year	291,931	580,703,774	30,120,154
Individual Assessments relating to the 1941 Taxation Year	545	1,368,023	190,246
Total Individual Assessments made in the 1941-42 Fiscal Year	387,725	952,956,986	55,755,816
Corporation Assessments relating to the 1939 Taxation Year or earlier	4,974	247,494,654	34,872,387
Corporation Assessments relating to the 1940 Taxation Year	4,097	112,236,639	18,893,975
Corporation Assessments relating to the 1941 Taxation Year	105	1,740,249	278,812
Corporation Assessments relating to the 1942 Taxation Year	2	96,198	3,875
Total Corporation Assessments made in the 1941-42 Fiscal Year	9,178	361,567,740	54,049,049

TABLE E

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED		
	Pr	ince Edward I	sland		Nova Scotia			
	No.	\$	\$	No.		\$		
Below \$1,000	138	119,113	919	2,301	2,001,155	16,42		
1,000 to 2,000	297	410,780	7,422	6,896	9,694,270	188,94		
2,000 to 3,000	197	490,868	8,363	3,127	7,588,794	155,17		
3,000 to 4,000	100	360,972	7,749	1,172	3,995,970	115,75		
4,000 to 5,000	50	211,298	5,819	479	2,119,970	88,41		
5,000 to 6,000	40	230,293	8,704	216	1,210,837	68,66		
6,000 to 7,000	22	139,636	6,097	138	862,357	47,85		
7,000 to 8,000	17	127,206	5,027	68	513,438	39,26		
8,000 to 9,000	9	67,304	6,124	59	552,689	48,18		
9,000 to 10,000	3	28,055	2,154	38	356,065	39,62		
0,000 to 15,000	10	113,001	9,237	76	957,569	126,45		
5,000 to 20,000	3	62,137	8,378	31	550,294	92,54		
0,000 to 25,000	(x)	(x)	(x)	8	204,506	53,380		
5,000 to 30,000	Nil	Nil	Nil	3	82,461	20,40		
0,000 to 35,000	79	19	W	3	100,103	31,12		
5,000 to 40,000	99	99	99	5	256,882	87,170		
0,000 to 45,000	19	Ħ	W	(x)	(x)	(x)		
5,000 to 50,000	99	16-	Ħ	(x)	(x)	(x)		
wer \$50,000	W	17	99	(x)	(x)	(x)		
OTALS	886	2,360,663	75,993	14,620	31,047,360	1,219,403		
		New Brunswick			Quebec			
	No.	8	*	27-	-			
	40.		•	No.				
elow \$1,000	2,020	1,747,377	14,891	10,752	9,424,938	76,872		
1,000 to 2,000	4,476	6,547,888	135,524	33,829	48,358,839	815,528		
2,000 to 3,000	2,783	6,790,281	163,838	17,793	42,477,079	786,353		
5,000 to 4,000	1,019	3,489,421	133,548	9,078	31,194,261	776,796		
1,000 to 5,000	419	1,877,925	108,232	4,651	20,734,593	740,568		
000 to 6,000	187	1,034,493	77,716	3,392	18,535,125	879,816		
000 to 7,000	107	682,063	67,974	1,978	12,764,330	756,005		
7,000 to 8,000	70	499,654	67,903	1,312	9,840,361	671,787		
3,000 to 9,000	36	313,867	44,572	939	8,000,955	645,929		
9,000 to 10,000	30	293,547	49,984	589	5,562,854	558,760		
0,000 to 15,000	78	941,136	184,323	1,350	16,375,046	2,060,047		
,000 to 20,000	34	578,222	153,749	505	8,737,562	1,494,921		
0,000 to 25,000	7	164,095	50,836	259	5,956,704	1,213,187		
,000 to 30,000	4	76,071	24,120	121	3,366,284	741,051		
0,000 to 35,000	4	128,446	46,266	83	2,721,207	698,897		
,000 to 40,000	4	162,016	60,923	46	1,848,032	459,466		
0,000 to 45,000	(x)	(x)	(x)	39	1,676,913	483,169		
5,000 to 50,000	Wil	Nil	Nil	28	1,362,961	380,161		
ver \$50,000	8	372,244	164,495	135	13,413,652	5,201,936		
PALS	11,284	25,698,746	1.538.894	86,879	262,351,696	19,441,249		

⁽x) less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE E - Cont'd.

1941-42 Assessment Statistics

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
		Chtsrio	1	Manitoba		
	No.	20	\$	No.	\$-	\$
Below \$1,000 \$1,000 to 2,000	29,643 73,556	24,886,054 107,425,856	199,906 2,036,049	3,992 11,310	3,467,615 16,686,359	29,588 309,36
2,000 to 3,000	37,517	90,469,602	1,893,336	5,802	14,072,936	299,32
3,000 to 4,000	13,460	46,823,803	1,413,608	2,078	7,079,347	239, 22
4,000 to 5,000	5,848	26,103,795	1,105,356	787	3,479,229	171,71
5,000 to 6,000	3,322	18,199,196	920,056	454	2,487,919	163,54
6,000 to 7,000	2,017	13,107,470 9,720,712	805,149 701,113	244 155	1,590,793 1,160,374	133,84
7,000 to 8,000 8,000 to 9,000	966	8,170,884	643,997	107	906,895	103,30
9,000 to 10,000	581	6,437,398	574,805	70	675,498	90,88
0.000 to 15.000	1,761	21,577,837	2,495,512	150	1,793,046	234,73
5,000 to 20,000	654	11,451,260	1,765,496	40	693,441	124,85
0,000 to 25,000	326	7,169,285	1,336,936	17	374,520	30,40
5,000 to 30,000	152	4,153,944	912,025	4	139,484	35,26
0,000 to 35,000	107	3,474,942	803,356	(x)	(x)	(x) 33,38
5,000 to 40,000 0,000 to 45,000	56 40	2,126,028 . 1,704,692	558,689 444,437	(x)	115,071	(x)
5,000 to 50,000	28	1,366,902	387,870	3	178,231	61,46
ver \$50,000	124	13,985,217	6,111,652	(x)	(x)	(%)
OTALS	171,557	418,354,877	25,109,348	25,216	54,900,758	2,222,42
		Sa ska tohewan			Alberta	
	No.	. <u>&</u>	\$	No.		3
elow \$1,000	1,927	1,670,556	13,445	858	741,709	6,04
1,000 to 2,000	3,832	5,619,268	110,503	3,765	5,339,348	88,63
2,000 to 3,000	2,390	5,802,364	123,728	2,270	5,624,472	98,34
3,000 to 4,000	855	2,889,739	103,971	1,226	4,170,630	102,99
2,000 to 5,000	296	1,308,382	71,701	544	2,403,369	80,71
5,000 to 6,000	108 35	591,085	45,716	257	1,435,206	61,33
7,000 to 7,000	26	233,737 185,502	21,774 23,579	184	1,206,872 761,872	58,19 48,67
3,000 to 9,000	20	183,220	21,747	74	651,832	48,04
9,000 to 10,000	18	161,390	22,667	51	465,035	40,87
0,000 to 35,000	24	304,728	59,370	99	1,271,716	138,72
5,000 to 20,000	6	104,801	20,779	37	632,275	86,25
0,000 to 25,000	(x)	(x)	(x)	23	495,729	87,25
5,000 to 30,000	Nil	Nil	Nil	10	261,297	48,37
0,000 to 35,000 5,000 to 40,000	3	130,924	52,869	Nil 4	M) 1 166,301	W11
0,000 to 45,000	Nil	Nil	Nil	(x)	(X) 100,201	(x)
5,000 to 50,000	14 Tr Tr	MIT	14.7.7	(x)	(x)	(x)
ver \$50,000	(x)	(x)	(x)	3	269,701	80,73

⁽x) Less than 3 individual taxpayers. In order to conceal identity was an grouped with the preceding class.

TABLE E - Concl'd.

1941-42 Assessment Statistics

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
		British Columb	ia			
	No.	\$	*	No.	*	*
Below \$1,000 \$1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 6,000 7,000 to 8,000 8,000 to 9,000 9,000 to 10,000 10,000 to 15,000 20,000 to 25,000 20,000 to 25,000 35,000 to 35,000 35,000 to 40,000 40,000 to 45,000 0ver \$50,000	10,600 29,065 11,471 3,475 1,305 407 263 169 105 94 211 81 39 23 6 9 (x) 3	9,233,994 42,485,717 27,465,502 11,768,457 5,797,551 2,237,313 1,698,395 1,261,324 872,983 907,154 2,610,374 1,450,238 942,578 609,867 191,167 336,002 (x) 142,777 1,196,518	73,046 839,565 636,724 462,403 341,052 156,610 165,291 124,044 97,986 123,800 382,652 303,119 190,743 136,403 52,940 102,771 (x) 48,076 516,717	34 498 242 79 24 7 (x) 3 3 (x) 9 Nil (x) (x) Nil	31,404 738,793 572,776 273,227 100,736 39,447 (x) 28,039 26,191 (x) 141,222 Nil (x) (x) Nil	321 19,647 21,790 11,072 7,795 4,234 (x) 2,854 3,156 (x) 28,833 Ni1 (x) (x) Ni1 "" "" "" ""
TOTALS	57,339	111,207,991	4,743,942	899	1,951,835	99,702
Below \$1,000 \$1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 6,000 6,000 to 7,000 7,000 to 8,000 8,000 to 10,000 10,000 to 15,000 15,000 to 20,000 25,000 to 30,000 30,000 to 35,000 35,000 to 40,000 45,000 to 45,000 0ver \$50,000	No. 62,265 167,524 83,592 32,542 14,403 8,390 4,988 3,219 2,318 1,574 3,768 1,391 679 317 203 130 79 62 281	Carada \$ 53,323,915 245,507,118 201,364,674 112,045,827 64,136,828 46,000,914 32,285,653 24,098,482 19,746,820 14,886,967 24,260,230 15,307,417 8,689,508 6,615,665 5,141,256 3,381,605 3,050,871 29,237,332	431,457 4,551,181 4,186,986 3,567,121 2,721,563 2,386,401 2,052,185 1,785,781 1,663,039 1,503,548 5,719,885 4,052,090 3,012,751 1,917,643 1,652,587 1,395,335 927,606 877,571 12,076,538			
TOTALS DEBIT ADJUSTMENT HET TOTAL	387,725	952,956,986	56,260,068 504,252 55,755,816			

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE F
1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED		
	P	rince Edward Is	land		Nova Scotia			
	No.	\$.	\$	No.	\$	\$		
Agrarians Professionals Employees	12 63 538	54,101 230,391 1,189,782	1,334 4,563 40,244	Nil 239 13,050	Nil 1,141,708 25,453,814	N11 72,447 794,517		
Merchants Manufacturers Natural Resources	136 5 N11	561,568 18,002 Nil	20,960 375 Nil	218 11 18	1,174,487 94,038	81,691 2,058		
Financial Personal Corporations All Others	4 Nil 128	15,794 Nil 291.025	382 Nil 8,135	16 9 1,059	56,630 128,607 100,122 2,897,954	1,912 44,770 24,163 197,846		
TOTALS	886	2,360,663	75,993	14,620	31,047,360	1,219,404		
		New Brunswick			Quebec /			
	No.	\$	\$	No.	\$	\$		
Agrarians Professionals Employees Merchants	(x) 163 9,826 329	(x) 706,445 21,014,679 1,131,208	(x) 47,748 1,061,032 38,759	49 2,757 72,477 4,086	282,395 14,171,865 179,845,478 18,524,505	13,874 1,046,407 8,533,723 1,110,132		
Manufacturers Natural Resources Financial	5 15 12	37,412 80,372 91,405	3,275 3,923 25,392	553 22 4,204	3,621,580 137,007 27,158,362	364,883 3,891 4,785,358		
Personal Corporations All Others	17 917	344,880 2,292,345	124,936 233,829	123 2,608	5,508,168 13,102,336	1,833,127 1,749,853		
TOTALS	11,284	25,698,746	1,538,894	86,879	262,351,696	19,441,248		
	1	Ontario			Mani toba			
	No.	. \$	\$	No.	\$	\$		
Agrarians Professionals Employees Merchants	239 2,780 152,048 5,156	676,987 14,917,987 321,748,465 20,583,408	20,922 2,048,190 12,230,244 1,196,809	107 371 23,120 803	221,132 1,561,613 48,451,540 2,461,322	6,725 115,129 1,832,248 100,768		
Manufacturers Natural Resources Financial Personal Corporations All Others	304 28 6,606 171 4,225	1,663,330 146,759 34,373,282 6,861,041 17,383,618	122,198 10,016 4,925,410 2,642,490 1,913,069	17 Nil 33 51 714	50,214 N11 178,552 396,045 1,580,340	1,429 N11 17,703 53,274 95,147		
TOTALS	171,557	418,354,877	25,109,348	25,216	54,900,758	2,222,423		

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE F - Concl'd.

1941-42 Assessment Statistics

					7 12 12 110 1110 110			
OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED		
		Saskatchewan			Alberta			
	No.	\$	\$	No.	\$	\$		
Agrarians Professionals Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others	666 165 8,112 373 4 (x) 105 6 109	1,707,314 653,673 15,028,232 1,160,745 10,549 (x) 256,332 28,734 340,117	59,771 49,620 446,262 61,542 97 (x) 10,540 2,513 61,504	275 426 7,375 797 21 5 136 23 447	931,913 1,994,927 17,344,025 3,016,812 111,611 31,071 591,044 218,970 1,656,991	38,155 93,347 679,744 112,821 6,373 981 31,827 26,781 127,236		
TOTALS	9,540	19,185,696	691,849	9,505	25,897,364	1,117,265		
1	British Columbia				Yukon			
	No.	\$	\$	No.	\$	*		
Agrarians Frofessionals Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others	140 787 51,691 1,007 101 135 1,387 107 1,984	327,481 3,379,443 91,586,934 2,564,342 280,896 432,091 6,097,509 1,881,297 4,657,998	9,322 253,157 2,767,512 79,003 8,812 18,626 747,014 629,408 231,088	Nil 6 826 15 Nil 18 (x) Nil 34	N11 62,924 1,698,170 42,717 N11 42,250 (x) N11 105,774	N11 11,581 79,893 1,013 N11 2,683 (x) N11 4,532		
TOTALS	57,339	111,207,991	4,743,942	899	1,951,835	99,702		
		CANADA						
	No.	\$	\$					
Agrarians Professionals Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others	1,488 7,757 339,063 12,920 1,021 241 12,503 507 12,225	4,201,323 38,820,976 723,361,119 51,221,114 5,887,632 926,180 68,890,887 15,339,257 44,308,498	150,103 3,742,189 28,465,419 2,803,498 509,500 42,032 10,588,396 5,336,692 4,622,239					
TOTALS	387,725	952,956,986	56,260,068					
DEBIT ADJUSTMENT			504,252					
NET TOTAL			55,755,816					

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE G

1941-42 Assessment Statistics

	1					
INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPATTERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
	Pri	nce Edward Isla	t 1sd		Nova Scotia	
	No.	\$	\$	No.	1	\$
Below \$1,000 \$ 1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 10,000 10,000 to 20,000 20,000 to 25,000 25,000 to 50,000 50,000 to 100,000 100,000 to 500,000 0ver \$500,000	19 36 3 7 7 24 7 6 5 10 11 Nil	3,354 37,556 11,275 37,100 32,399 185,334 106,514 111,914 113,214 332,054 869,492 N11	460 5,906 1,669 5,514 4,475 18,987 9,394 10,794 10,849 38,566 65,439 Mt1	50 153 34 20 18 67 29 14 13 21 21 7	16,429 121,792 84,946 72,563 79,979 492,549 358,285 240,300 292,060 729,216 1,354,549 1,356,529 N11	2,765 19,254 13,152 11,512 13,223 79,476 57,140 39,143 47,601 115,704 216,919 221,117 Nt1
TOTALS	135	1,898,206	173,553	447	5,199,197	837,006
	Nor Branswick			No.	Quebec \$	*
Below \$1,000 \$ 1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 10,000 10,000 to 15,000 20,000 to 20,000 20,000 to 50,000 50,000 to 50,000 100,000 to 500,000 0ver \$500,000	17 112 22 16 3 36 8 9 3 8 7 7	5,486 71,016 55,120 55,760 19,171 283,721 99,705 103,682 102,088 233,262 508,026 3,261,810	959 10,970 8,647 9,782 2,244 41,789 17,094 26,153 16,769 46,293 96,175 558,774 Nil	91 580 111 95 75 223 158 101 78 240 197 177	37,815 401,816 275,744 345,985 342,678 1,625,575 1,960,580 1,768,307 1,787,752 8,613,547 14,028,162 40,010,790 48,143,442	\$ 6,537 61,305 42,253 51,507 52,377 242,303 594,755 258,033 260,125 1,259,001 2,035,669 5,824,408 7,042,527
TOTALS	248	4,949,987	835,649	2,164	119,341,293	17,430,800

TABLE G - Cont'd.

1941-42 Assessment Statistics

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED			
		Ontario			Manitoba				
	No.	\$	\$	No.	\$	\$			
Below \$1,000 \$ 1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 10,000 10,000 to 15,000 15,000 to 20,000 20,000 to 25,000 25,000 to 100,000 100,000 to 500,000 Over \$500,000	748 929 214 151 151 350 221 104 98 240 167 179 61	239,623 726,626 540,906 524,824 683,166 2,606,632 2,664,815 1,849,978 2,279,855 8,776,973 11,701,444 37,184,888 124,957,555	42,065 117,207 86,703 86,313 108,990 408,235 406,519 285,520 356,395 1,334,116 1,753,053 5,706,929 19,222,629	108 222 50 20 22 53 19 15 7 38 30 23 3	45,045 157,212 128,290 72,780 108,641 404,241 245,200 259,649 157,819 1,340,093 2,143,114 5,457,325 2,689,960 13,209,369	7,673 25,086 20,195 11,673 17,777 64,521 37,744 41,026 23,665 212,635 312,381 862,748 433,561 2,070,685			
		Saskatchewan			Alberta				
	No.	\$	\$	No.	\$	\$			
Below \$1,000 \$ 1,000 to 2,000 2,000 to 3,000 4,000 to 5,000 5,000 to 10,000 10,000 to 25,000 20,000 to 25,000 25,000 to 50,000 50,000 to 100,000 100,000 to 500,000 0ver \$500,000	200 83 35 15 16 33 16 4 7 15 3 6	58,797 89,645 86,901 53,749 72,254 238,432 194,691 85,534 160,192 480,799 211,782 778,518	10,187 15,392 15,349 8,806 12,359 40,554 33,405 14,789 27,515 80,962 36,043 115,052 N11	70 177 29 17 18 52 25 14 23 21 23 15 Nil	23,962 117,933 72,575 59,651 83,528 370,298 310,403 249,109 506,997 776,168 1,751,884 4,284,977 Ni1	4,055 18,363 11,576 9,486 12,952 58,964 48,473 39,034 81,703 117,335 274,697 69,193 Ni1			
TOTALS	433	2,511,294	410,413	484	8,607,485	1,345,831			

TABLE G - Concl'd.

1941-42 Assessment Statistics

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED		
		British Colum	ibia		Yukon			
	No.	\$	\$	No.	*	+		
Below \$1,000	385	124,888	21,445	_	_	_		
\$ 1,000 to 2,000	227	246,609	41,525	-	-	-		
2,000 to 3,000	88	216,940	36,576	-	-	-		
3,000 to 4,000	65	224,080	36,769	-	-	-		
4,000 to 5,000	48	223,868	36,775	-	-	-		
5,000 to 10,000	108	759,218	120,911	-	-			
10,000 to 15,000	36	484,807	76,180	-	-	-		
15,000 to 20,000	17	261,574	38,570	-	-			
20,000 to 25,000	8	189,065	29,762	-	-	-		
25,000 to 50,000	20	797,930	124,280	-	-	-		
50,000 to 100,000	12	1,015,008	152,417	-	-	-		
100,000 to 500,000	14	3,044,110	483,880	-	-	-		
Over \$500,000	3	3,312,815	540,279	-	-	-		
TOTALS	1,031	10,900,912	1,739,369	(1)	(1)	(1)		
		CANADA						
	No.	\$	15					
Below \$1,000	1,688	555 700	06 346					
\$ 1,000 to 2,000	2,519	555,399 1,970,205	96,146					
2,000 to 3,000	586	1,472,697	315,008 236,120					
3,000 to 4,000	406	1,447,592	231,362					
4,000 to 5,000	358	1,639,684	261,172					
5,000 to 10,000	946	6,937,000	1,075,740					
10,000 to 15,000	519	6,427,000	981,204					
15,000 to 20,000	284	4,984,987	753,062					
20,000 to 25,000	242	5,594,242	854,384					
25,000 to 50,000	613	22,180,042	3,328,892					
50,000 to 100,000	471	33,663,461	4,943,793					
100,000 to 500,000	428	95,378,947	14,442,101					
Over \$500,000	105	179,103,772	27,245,996					
TOTALS	9,178	361,567,740	54,806,973					
DEBIT ADJUSTMENT			757,924			•		
NET TOTAL			54,049,049					

⁽¹⁾ Yukon included with totals for Canada but not analysed in order to conceal identity of taxpayers.

TABLE H

1941-42 Assessment Statistics

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED		
	I	Prince Edward I	land		Nova Scotia			
	No.	\$	\$	No.	*	*		
Agrarians	6	16,969	2,560	(x)	(x)	(x)		
Merchants	16	160,799	24,387	172	932,567	147,955		
Manufacturers	30	102,113	15,517	89	1,716,964	285,619		
Natural Resources	Nil	Nil	Nil	21	375,598	59,402		
Financial	79	1,615,322	130,607	59	843,194	133,717		
Public Utilities	Nil	Nil	Nil	47	422,110	64,989		
All Others	4	3,003	482	59	908,765	145,324		
TOTALS	135	1,898,206	173,553	447	5,199,198	837,006		
	New Brunswick			Quebec				
	No.	\$	\$	No.	\$	\$		
Agrarians	(x)	(x)	(x)	4	24,721	3,726		
Merchants	109	827,970	134,968	600	9,579,992	1,468,562		
Manufacturers	50	3,136,395	535,775	699	57,076,949	8,589,762		
Natural Resources	7	212,429	35,797	19	1,190,023	191,721		
Financial	29	62,196	10,821	387	20,976,129	2,412,268		
Public Utilities	10	256,375	41,211	117	17,757,304	2,821,539		
All Others	4.3	454,622	77,077	338	12,736,175	1,943,222		
TOTALS	248	4,949,987	835,649	2,164	119,341,293	17,430,800		
		Ontario		Manitoba				
	No.	\$	\$	No.	\$	\$		
Agrarians	13	64,687	9,783	4	15 690	9 990		
Merchants	823	17,344,897	2,717,302	291	15,682 6,313,349	2,220 987,314		
Manufacturers	992	122.446.969	18,648,146	107	4,003,101	655.380		
Natural Resources	62	17,813,659	2,899,156	11	708,992	104,317		
Financial	1,092	23,133,779	3,473,151	74	1,314,558	193,228		
Public Utilities	108	4,124,765	645,104	16	374,405	47,806		
All Others	. 523	9,808,529	1,529,032	107	479,282	80,420		
TOTALS	3,613	194,737,285	29,921,674	610	13,209,369	2,070,685		

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE H - Concl'd.

1941-42 Assessment Statistics

			And the state of t			
OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
VP-070 MAR (MR-1879) F TRIB contribution (sp. 4p-14p-1879) processes the second contribution (sp. 5) (St. 5) (MR-1879) F TRIB contribution (sp. 5) (St. 5) (MR-1879) F TRIB contribution (sp. 5) (MR-1879) F TRIB contribution	Saskatchewan			Alberta		
	No.	*	†	No.	a	\$
Agrarians Merchants Manufacturers Natural Resources Financial Public Utilities All Others	8 235 48 4 73 12 53	66,054 883,480 813,859 67,096 192,546 230,337 257,922	11,103 148,059 132,488 10,584 33,217 29,587 45,375	21 178 64 35 69 28	266,761 1,675,159 2,511,879 1,886,620 271,358 960,191 1,035,517	42,011 263,084 390,349 291,626 43,453 150,936 164,372
TOTALS	433	2,511,294	410,413	484	8,607,485	1,345,831
		British Columbia		Yukon		
	No.	\$	\$	No.	\$ '	3
Agrarians Merchants Manufacturers Natural Resources Financial Public Utilities All Others	11 321 155 25 154 96 269	42,594 1,584,295 2,890,747 1,692,018 311,228 2,879,373 1,500,657	6,878 250,316 488,833 266,158 44,726 440,249 242,209	Nil (x) Nil 4 Nil 6	Nil (x) Nil 184,325 Nil 6,724 21,662	Nil (x) Nil 36,621 Nil 1,458 3,914
"OTALS	1,031	10,900,912	1,739,369	13	212,711	41,993
	CANADA					
	No.	\$	\$			
Agrarians Merchants Manufacturers Natural Resources Financial Public Utilities All Others	67 2,745 2,234 188 2,016 440 1,488	497,468 39,302,508 194,698,976 24,130,760 46,720,310 27,011,584 27,206,134	78,281 6,141,947 29,741,869 3,895,382 6,475,188 4,242,879 4,231,427			
TOTALS	9,178	361,567,740	54,806,973			
DEBIT ADJUSTMENT			757,924			
NET TOTAL			54,049,049			

⁽x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".







